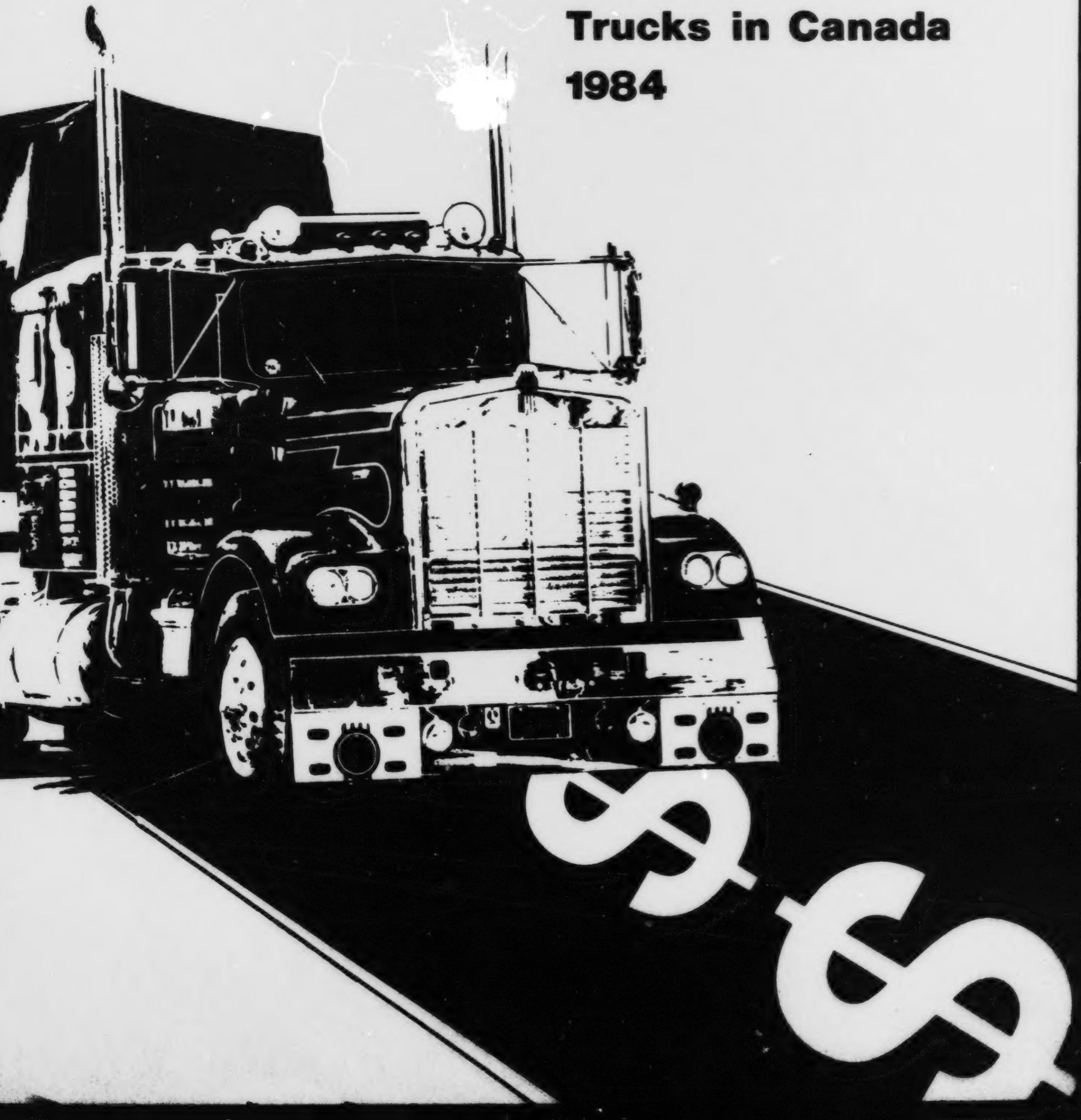
Transport Canada   Transports Canada

Surface   Surface

TP 921

Operating Costs of Trucks in Canada 1984



85-22381

OPERATING COSTS OF TRUCKS
IN CANADA -- 1984

Prepared for

The Motor Carrier Branch
Surface Transport Administration
TRANSPORT CANADA
GOVERNMENT OF CANADA

by

Trimac Consulting Services Ltd.
Calgary, Alberta

September 1984
C-310-68

© Minister of Supply and Services Canada 1984

Available in Canada through

Authorized Bookstore Agents
and other bookstores

or by mail from

Canadian Government Publishing Centre
Supply and Services Canada
Ottawa, Canada K1A 0S9

Catalogue No. T 46-14/1984E
ISBN 0-660-11691-X

Canada: $18.95
Other Countries: $22.75

Price subject to change without notice

TABLE OF CONTENTS

Page

FOREWORD

1.0 INTRODUCTION: TERMS OF REFERENCE

1.1 Metrication 3

2.0 METHODOLOGY 4

2.1 General Approach 4
2.2 Assumptions 5

2.2.1 Terminalling Productivity Assumptions 5
2.2.2 Operating Productivity Assumptions 8
2.2.3 Assumptions for Analytical Convenience 11
2.2.4 Vehicle Specifications 12

2.3 Technological Advances 15

2.3.1 Diesel Engines 15
2.3.2 Aerodynamic Drag Reduction 15
2.3.3 Radial Tires 16
2.3.4 Temperature Controlled Fans 16
2.3.5 Turbo Charged Engines 17

2.4 Costs 18

2.4.1 Driver Costs 18
2.4.2 Fuel Costs 19
2.4.3 Repair Costs 19
2.4.4 Cleaning Costs 20
2.4.5 Transport Costs 20
2.4.6 Tire Costs 21
2.4.7 Depreciation Costs 21
2.4.8 Licenses Costs 21
2.4.9 Administration, Interest & Insurance Costs 22
2.4.10 Profit 22

2.5 Gravel Road Operations 23

TABLE OF CONTENTS - cont'd **Page**

3.0 SUMMARY OF RESULTS 26

3.1 Base Case: Update 1982 Findings 26
3.2 Seasonal Variations (Winter Case) 31

3.3 Payload Variations or Empty Kilometers Variation 33

3.3.1 Paved Roads 33
3.3.2 Gravel Roads 33

3.4 Trip Length Variation 41
3.5 Annual Distance Utilization 45
3.6 Specialized Equipment Applications 47
3.7 Example Application - Combined Variations 50

4.0 BASE CASE COMPONENT ANALYSIS 51

APPENDIX A - Tables
APPENDIX B - Time Serie Analysis

LIST OF TABLES

3.1 Summarized Base Case Operating Costs for Two-Axle Straight Trucks -- Gasoline Powered

3.2 Summarized Base Case Operating Costs for Two-Axle Straight Trucks -- Diesel Powered

3.3 Summarized Base Case Operating Costs for Five-Axle Semi-Trailer Configurations

3.4 Summarized Base Case Operating Costs for Seven/Eight Axle Trains

3.5 Winter Trucking Unit Cost Adjustment Factors

A.1 Representative Driver Wages Across Canada

A.2 Trucker Fuel Costs by Province

A.3 Capital Cost of Equipment Types

A.4 Vehicle Licensing Fees Throughout Canada

B.1 Alberta Operating Costs 1974 to 1984

B.2 Ontario Operating Costs 1974 to 1984

B.3 Quebec Operating Costs 1974 to 1984

LIST OF FIGURES

3.1 Payload Unit Cost Adjustment Factor for Two-Axle Trucks

3.2 Payload Unit Cost Adjustment Factor for Five-Axle Semi Trailer Units

3.3 Payload Unit Cost Adjustment Factor for 7 and 8 Axle Trains

3.4 Empty Miles Unit Cost Adjustment for Two-Axle Trucks

3.5 Empty Miles Unit Cost Adjustment for Five-Axle Semi Trailer Units

3.6 Empty Miles Unit Cost Adjustment for 7 and 8 Axle Trains

3.7 Distance Unit Cost Adjustment Factor for Two-Axle Trucks

3.8 Distance Unit Cost Adjustment Factor for Five-Axle Semi Trailer Units

3.9 Distance Unit Cost Adjustment Factor for 7/8 Axle Train Combinations

B.1 Alberta Trucking Operating Costs

B.2 Ontario's Trucking Operating Costs

B.3 Quebec's Trucking Operating Costs

FOREWORD

Since 1972 Trimac Consulting Services Ltd. has prepared biennially, on behalf of the Surface Transport Administration of Transport Canada, seven editions of this publication entitled "Operating Costs of Trucks In Canada".

The purpose of this series, which has been circulated widely among government, carriers, shippers, consultants, and university researchers; is to provide an understanding of the components of truck operating cost and factors which influence cost as well as cost difference on a regional basis. This has been done by use of arbitrary fleet case studies, involving a number of commonly used vehicle configurations assigned to specific dry freight and bulk carriage situations. By maintaining relatively consistant case studies and hauling specifications from one report to the next, the report series also serve to provide a good time series benchmark of cost escalation and productivity enhancements from 1972 to 1984.

Because specific haulage applications may reflect unit assumptions that vary significantly from the case study examples presented in this report, care must be exercised in extrapolating from the base scenarios presented to particular situations. This requires an intimate familiarity with the implications of unit assumptions cited in report section 2, and their relationship with haulage costs. Section 3 discusses the cost effect of common factors such as seasons, payload variation, trip length, and annual mileage.

Other variable factors such as type/size of firm, commodity, and particular equipment specifications are less easy to "generalize" from the base case scenarios presented and require specific knowledge of the particular hauling situation.

Within these limitations, the report series does provide a good understanding of the elements of truck operating cost in Canada, representative inter-regional and time series variations on truck costs, and a good order of magnitude understanding of truck costs in certain generalized situations.

1.0 INTRODUCTION: TERMS OF REFERENCE

The purpose of this study is to determine 1984 motor carrier operating costs for each of the provincial and territorial regions in Canada (the Maritime provinces have been grouped as one). The nature of truck service causes operating costs to vary significantly in relation to particular characteristics associated with each activity. Vehicle configuration, commodity characteristics, hauling distance, degree of utilization, regional area of operation, right-of-way conditions, and driver expertise and attitude affect costs. This study attempts to relate operating costs to these factors, to produce representative information for a wide spectrum of motor carrier activities.

Due to the comparative nature of this study, a base case cost analysis was undertaken in terms of the same variables, and displayed in the format of earlier editions. However, because of the significant increase in sales of diesel powered two-axle trucks, we have included this particular vehicle type in our analysis since 1980.

In order to facilitate inter-regional comparisons, common operating characteristics were investigated for the various configurations within each jurisdiction. The parameters considered were:

i) Vehicle configuration: two-axle straight truck (gasoline and diesel powered), five-axle semi-trailer and a seven (or eight) axle tractor-train.

ii) Commodity type (dry freight or bulk).

iii) Annual equipment mileage utilization.

iv) Province or territory of operation.

v) Road surface (paved/gravel).

Although some operating conditions were assumed to be similar, other factors were varied to reflect the variations in circumstances between the different regions and trucking functions. Wage scales, payload types, equipment configurations, topography, and climate influence operating costs. The extent to which these factors influence costs was considered in order to develop representative data for the different regions and haul types.

Since the 1976 study and in addition to the base analysis, the following factors have been analyzed to reflect operating costs related to:

i) Seasonality: winter/summer conditions

ii) Interrelationship of costs to payload

iii) Interrelationship of costs to trip length.

The effect that these factors have on costs has also been considered in this edition.

1.1 METRICATION

Metrication within the Canadian motor transport industry has not yet been totally implemented. Provincial regulatory bodies and agencies require vehicle mass, dimensions and payload capacity information be expressed in SI units. Fuel and lubricants are sold and measured in SI quantities.

Tariffs published by various bureaux and carriers have not yet made the transition from imperial measurement. If shipments are tendered in SI units the carrier converts to imperial measurements for billing purposes. Also, because of the volume of shipments to and from the United States, where metrication has been postponed, carriers are reluctant to carry through with total conversion.

We have continued to provide with the Results of the Base Case Analysis an imperial equivalent summary which will facilitate comparisons with earlier studies in this series.

2.0 METHODOLOGY

2.1 GENERAL APPROACH

The approach used for developing motor carrier operational costs involved application of a deterministic mathematical computer model to develop component and total costs based upon realistic productivity information and prevailing unit factor cost levels. This feature was developed to facilitate the exploration of further operational conditions/factors as well as to improve computational accuracy through the elimination of cumbersome and time consuming hand calculations. This computerized technique is an analogue to the Trimac Motor Carrier Operations Analysis Model which has been widely applied for truck operational costing and rate-making purposes.

For developing factor inputs and productivities, four basic sources of information were consulted:

i) Quotations from suppliers of equipment, tires, fuel.

ii) Survey of typical motor carrier operations within the respective jurisdictions.

iii) Reference to various union agreements covering rates of pay, working conditions, benefits, bonuses, etc.

iv) Consultations with various provincial regulatory agencies concerning vehicular restrictions, licence fees, fuel taxation, etc.

2.2 ASSUMPTIONS

The analyses presented in this report describe costs in terms of single vehicle units, however these costs were developed assuming that the vehicle is part of a fleet. Cost components such as mechanic's labour and administration represent the typical proportion of same allocated to the one unit. The remainder of these costs are assumed to be allocated to the rest of the equipment in the fleet. This method allows the unit costs presented in this report to be accurately related to a complete truck fleet.

Since it is not feasible to analyze all commodities represented by "Dry Freight" and "Bulk" payload types, the report has grouped all shipments with bulk or freight characteristics into these two major categories. Factors such as density, load-unload times have been developed to represent the wide range of commodity characteristics, and have been applied commonly to all cases to provide representative costs and an accurate mechanism for comparisons. For this reason, however, the cost information presented herein may require adjustment for specialized applications.

The Maritime provinces have been combined into one group for evaluation purposes. This of course causes a conflict regarding allowable GVW and, to a minimal extent, equipment and labour costs. However, the costs that have been developed are representative of the Maritime region.

2.2.1 Terminalling Productivity Assumptions

In developing the direct effects of terminal (load-unload) productivity on costs, equipment wait time has been excluded from the analysis for the reason that the basic equipment utilization criteria, namely total kilometres travelled annually, implicity contains this factor (see Section 2.2.2).

However, it must be recognized that the feasibility for an operator to realize a high number of kilometres annually is greatly diminished as the proportion of equipment time spent loading and unloading increases.

Terminal productivity does, however, directly influence driver wages and burden costs because whether the drivers are physically involved in commodity handling, they must be paid the representative hourly rate during the time involved. Where applicable, a "wait time" hourly rate was applied for load/unload periods when the driver is not actively involved. In order to arrive at the load/unload time involved, average handling times are based on actual performances and have been uniformly applied to all cases in order that comparisons remain valid. This, of course, implies that adequate handling facilities and manpower are assumed in all cases. These handling rates are based on the following performances which were in turn related to the payloads developed in the study.

a) Dry Freight - Assuming adequate handling resources

i) Two-Axle, Straight Trucks

For the straight truck, "pick-up and delivery" service, past performances indicate that the company driver will be involved one man-hour for every 1,600 consignment kilograms. This figure includes consideration of the normal queuing necessary in an urban environment. These costs are shown in the "pick-up and delivery" category on the cost sheets.

ii) Combination Units

The Dry Freight operation for the larger units is different than that of the straight truck. One origin-destination per trip is assumed, which reduces the time required to handle one payload. Realistically, the rate of loading-unloading varies with consignment type.

However, observation indicates that 4 500 kg per man-hour is representative of dry freight loading/unloading performance. Assuming an adequate availability of manpower, a handling time criteria of three hours for 27 270 kg has been applied to all applicable cases. That is, the driver will be on the job, but not driving, three hours for a 27 270 kg dry freight payload.

b) Bulk Commodities

A study of various bulk operations indicates that the following load/unload rates reflect a good average for bulk commodities:

40 900 kg in 1 hour and 15 minutes
22 700 kg in 45 minutes
9 100 kg in 15 minutes

The above mentioned handling performances are used in the report to estimate the total time necessary during the operations to handle the commodities. During this time the driver is paid on an hourly rate basis. The same handling performances have been applied throughout.

The report is assuming that the only handling cost to the truck operator is the wages and burden he must pay to the driver on duty during loading and unloading. The handling facilities and manpower are considered not to be under the trucker's management.

2.2.2 Operating Productivity Assumptions

The basic equipment utilization criteria employed for this report is annual operating distance. This index is a convenient cost comparison in that it accurately reflects a number of inherent factors (such as seasonality, haul distance, traffic congestion, urban/inter-urban operation) and is also readily available from operators' statistical records.

In this context, feedback has been provided from some reviewers of previous studies questioning the achievability of the high annual distance categories (240 000 km) of service -- particularly for general freight service involving intercity trips of 320 km round trip distance. While it is recognized that this degree of utilization is rarely achieved under such circumstances, the costing cases within this category have been retained for the following reasons:

i) Our operations simulation model indicates that this level of utilization can be achieved in situations where "round the clock" operations of vehicles are possible. Because our costing methodology has not included sleeper/layover costs, the case presented is basically a situation in which the vehicle is "double shifted" for continuous operation (except during periods of maintenance, Sunday and holiday periods, etc.).

ii) Some general freight operators report that this level of overall vehicle utilization is achieved although it is usually not achieved for such a short round trip distance. Trip distance, however, is varied for any particular operation (with exception of a fixed schedule/dedicated vehicle situation) and most carriers are only able to allocate fixed costs on an average "per mile" basis based on the total mileage produced by a "mix" of trip distances.

> The cost situation presented, therefore, is usable for a carrier whose "mix" of long/short trips gives rise to an average equipment utilization of 240 000 km, but who is hauling a particular 320 km round trip. On the other hand, for a carrier dedicated to the 320 km round trip who is unable to achieve 240 000 km/year we suggest that one of the lower annual utilization cases (either 80 000 km or 160 000 km per year) would be more appropriate. Also, for a carrier who achieves 240 000 km per year, but with a longer trip distance, section 3.4 provides trip length adjustment factors which may be applied.

For these reasons, together with a view to maintaining "comparability" with previous studies, the 240 000 km general freight case has been retained for use as a realistic upper limit on what may be achieved in a general freight operation. CAUTION MUST BE EXERCISED, HOWEVER, IN ATTEMPTING TO APPLY THESE COSTS TO SITUATIONS WHERE HOURS OF OPERATION; TERMINAL QUEUING, OR OTHER FACTORS MITIGATE AGAINST ACHIEVEMENT OF SUCH A HIGH LEVEL OF VEHICLE UTILIZATION.

For the base case analysis (i.e. updating the 1982 study), the report has assumed individual trip distances and applied these distances to the equipment. The small two-axle straight trucks have been assigned an average round trip distance of 100 kilometres, since they are used for predominantly urban service. On the other hand, the larger combination units are assigned a round trip distance 320 kilometres since they are assumed to be involved in predominantly "terminal-to-terminal" highway service. Again, these common trip distances have been applied in all cases, to ensure significant comparisons.

In order to more fully explore the interdependence of unit costs with trip length, the foregoing trip distance assumptions were later relaxed. The results of this sensitivity analysis are cited in Section 3.4.

The cost analyses distinguish between vehicles operating over paved highways and those which travel on predominantly non-paved, gravel roads. This is necessary due to the varying effect which surface conditions have on equipment operating expense, particularly with respect to maintenance and tire costs.

Development of cost data involves analyzing the effect of the diverse conditions and performances on trucking operations. This effect is evaluated in terms of the various fixed and variable cost functions, in order to obtain an accurate gauge of cost-operation relationships.

This method of cost evaluation is fairly standard. Accuracy is dependent upon the extent and reliability of available information relating to actual trucking operations. The cost data presented here is founded upon information acquired from operators of equipment identical to vehicles discussed in this report, and operating under similar conditions. This data is augmented by information obtained from the various suppliers of equipment, lubricants and fuel and the results are correlated to develop accurate cost estimates.

The combination units will be involved in mainly highway service, except for that urban access required for load/unload facilities. In contrast, the straight trucks are assumed to be involved in predominantly short distance, urban service.

For each region, the predominant type of weather and terrain will affect equipment performance, and the costs reflect this effect. Effects of predominantly winter operation on costs are explored in Section 3.2.

Vehicle performance (fuel consumption, average speed) is related to payload weight, vehicle size and configuration, and terrain characteristics. These factors are considered when developing the equipment output. The effect on unit costs of variations in payload are described in Section 3.3. Such understanding enables an assessment to be made for non-typical payload situations as well as for backhaul situations.

For the base case analysis, all hauls are evaluated as forehauls only. Backhauls have not been assumed, and the costs represent one payload per round-trip.

Before developing operating costs, it is necessary to determine the hours of operation and the tonnages moved since they affect costs, especially driver wages. Hours and weights were developed from the established annual distance, the assigned round-trip distances and the payload characteristics.

Regarding payload characteristics, the average payload size was determined by applying the general density characteristics of the commodity type to the gross vehicle weight.

Establishment of tonnage and hour performance provides further identity to the hauls and allows development of expected total costs.

2.2.3 Assumptions for Analytical Convenience

In addition to the operational and terminalling productivities which were assumed for the base case analysis, a number of generalizations were made in order to facilitate analytical convenience by reducing the number of permutations requiring examination. Care must consequently be exercised, however, in applying the base case for specialized operations which deviate from these generalizations.

These generalizations include:

a) The major population centers of each region were assumed as the areas of operation. Hence, cost factors reflect circumstances in these vicinities.

b) All highway vehicles are assumed to be non-sleeper units.

c) All bulk trailers are assumed to be aluminum.

d) All van trailers are assumed to be insulated but non-refrigerated.

e) For purposes of assessing equipment performance and maintenance cost levels, the equipment in the study is considered representative of the average vehicle in an actual fleet. The tractors are designated as being three years old, and the trailers five years old. Therefore, the performance factors that are used reflect this equipment, not new or old vehicles.

f) In respect of vehicle write-off costs, depreciation was related to new 1984 replacement costs, rather than to the depreciated "book value" of used equipment.

2.2.4 Vehicle Specifications

For purposes of clarity the following vehicles were costed and the cost plus Provincial Sales Taxes, where applicable, and transportation charges are tabulated in the appendix on Table A.3.

a) Two-Axle Cab and Chassis

- gasoline engine equipped
- diesel engine equipped

International with, radial tires, 5 speed transmission, re-inforced frame, heavy duty battery and suspension, power steering, side mirrors, radio and a 466 cu. in. diesel engine or gasoline equivalent.

Dry Freight Adaptation

- 7.3 m Chassis mounted van with two rear doors, one side door, dome and clearance lights, bumper, mud flaps, insulation and paint

Bulk Adaptation

- 9 000 litre chassis mounted propane tank with all meters, hoses, pumps, bumper and mud flaps

b) Conventional Cab Tandem Tractor for Five-axle Combinations

Kenworth W 900, NTC 350 Cummins diesel engine, RT 14615 Transmission, radial tires, 5 450 kg front axle, and 15 900 kg rear axles.

Dry Freight Adaptation

- 13.7 m general freight trailer, insulated, tandem axle and radial tires.

Bulk Adaptation

- Dry bulk trailer, aluminum 26.9 m3 capacity, 9.7 m long, radial tires on tandem axles.

c) Cab-Over Tandem tractor for 7/8-axle trains

Western Star with NTC 400 Cummins diesel engine, 15 speed transmission, 6 350 kg front axle, 17 250 kg rear axles, radial tires.

Dry Freight Adaptation

- Two 8.2 m general freight trailers, insulated with radial tires on single axles.

Bulk Adaptation

- Dry Bulk Pup trailer, aluminum, 13 m3 capacity, 3.2 m long, radial tires on single axles to be run with the bulk trailer described under the five-axle configuration.

2.3 TECHNOLOGICAL ADVANCES

Since 1974 when fuel prices began to escalate at an unprecedented rate considerable time and money has been expended to improve fuel efficiency in the trucking industry. Fleet operators, equipment manufacturers and government agencies have over the past number of years conducted tests which indicate that energy savings of between 20 and 25 percent are possible by using one or more or a combination of available devices for speed control, air deflection and other more efficient components. Because each individual operation is unique due to differences in terrain, climate and other operating conditions it is impossible to state that the adoption of some or all of the following suggestions will result in savings.

2.3.1 Diesel Engines

It is widely recognized that diesel engines last longer, are more fuel efficient and are not as costly to maintain as gasoline engines. These advantages outweigh the disadvantages of higher initial cost and, in some areas, the need for cold weather starting assistance.

Diesel engines have long been the norm for long distance heavy trucking operations. Recently, however, the diesel engine is being used more and more in medium and light weight trucking operations.

2.3.2 Aerodynamic Drag Reduction

The installation of devices to reduce the effects of aerodynamic drag on trucks and trailers is becoming more popular. These devices are most effective on long haul operations where average speeds are relatively high. They have not proven as effective when used on vehicles operating solely within an urban area where there is a considerable amount of stop-and-go driving and where average speeds are low.

Generally there are three types of devices: cab-mounted or trailer mounted which lessen the effect of head winds or the drag created as the air is forced over and around the moving vehicle. The third type is one which is installed between the cab and the trailer. This type serves to lessen the effects of cross winds.

The effectiveness of drag reducing devices is difficult to quantify because of varying conditions between individual operations but under controlled conditions improvements of up to eight percent in fuel economy have been reported.

2.3.3 Radial Tires

The advantages of radial tires are many. Longer tire life is a result of the radial tire's resistance to tread squirming and deformation. Also, the radial tire produces significantly less rolling resistance. Longer tire life generates less cost per kilometre for tires and the reduced rolling resistance can mean increased fuel economy.

Proper tire maintenance programs will result in less cost per kilometre and will also produce more retreadable casings.

2.3.4 Temperature Controlled Fans

It has been estimated that the fan is not needed more than five percent of the time under most operating conditions. Temperature controlled fans by being off most of the time reduce the power requirements of the engine, prolongs engine life because engine temperatures can be better controlled and warm up times can be shortened. The reduction in power requirements made on the engine will result in improved fuel economy.

2.3.5 Turbo Charged Engines

By increasing the flow of air to the combustion chamber mechanically, an engine will perform more efficiently and economically. Turbo charged engines also run quieter and produce less exhaust smoke.

All or any of the above mentioned devices can result in reduced operating costs for the operator if they are properly installed, maintained and used. However, poor driving and maintenance procedures will negate any advantages which may be gained by the installation of this equipment.

With the exception of radial tires on trucks and trailers the above mentioned devices have not been included in our analysis. The reason for not including the optional equipment is because of the extreme difficulty in quantifying, even in a general way, the benefits which may be derived. A particular device may produce significant cost savings, for one operator but be of no benefit to another operator in a different area. Operating conditions between areas can impact significantly on the effectiveness of any of these devices. The driving practices of individual drivers can produce varying degrees of effectiveness when measured under similar operating conditions.

2.4 COSTS

Once the characteristics of each operating case are defined, the costs are developed as related factors. This section describes briefly the separate cost factors which were used to develop total operating costs. Appendix Tables A.1 through A.4 summarize current labor costs, fuel costs, equipment purchase costs, allowable gross vehicle mass, and licence fees in each region. These factors are the dominant influences on total operating costs and are of course responsible for the major portion of regional costs variation.

2.4.1 Driver Costs

These costs were obtained by applying the driver wage rates prevalent in the region to the operating cases (refer to Table A.1, Appendix A). Hourly and distance rates were obtained from reference to collective bargaining agreements and discussions with fleet managers. The wage rates used reflect the average wage scale applicable to the area.

Driver costs are influenced by distance, hours and tonnage associated with a haul. The cost of drivers for the two-axle, low annual distance units was calculated on an hourly rate basis. The larger highway vehicles are costed on the basis of calculating driver wages on either a per-kilometre rate, or an hourly rate -- whichever is highest. This is standard procedure and results in most cases in pavement kilometres being rated on a distance basis and gravel kilometres paid on an hourly basis, due to the slower vehicle speed over non-surfaced roads.

Besides the wages accruing from the driving activity, the cost of driver salary resulting from loading and unloading of payloads must be included.

The wage burden has been calculated as a percent of actual wages. These burden percents were developed from observations of the records of actual operations.

2.4.2 Fuel Costs

Fuel costs are a result of the influence of distance travelled, vehicle fuel consumption, and of course fuel prices. A study was made of the four different classifications of units in the various areas to obtain an accurate fuel consumption rate for each. For the urban conditions, the major city in each area was used for the study, causing a consideration of the stopping and starting required, affecting the average rate of fuel consumption.

A survey was undertaken of current wholesale fuel prices in the most heavily populated areas of each province. These costs include provincial tax. Note that the prices used are not "pump prices". The prices assume a trucker purchasing in bulk from the oil company and receiving a normal discount on the F.O.B. tank wagon (plus tax) price. In the case of gasoline units, the federal 1.5¢ per litre excise tax was excluded from the analysis, because the motor carrier will qualify for exemption or rebate from this tax.

2.4.3 Repair Costs

The repair costs shown represent the expected cost of parts, lubricants, oil, and labour associated with the maintenance and repair of the equipment type. As previously mentioned, the labor component includes only the portion of labor time spent working on the one particular unit. Besides the normal maintenance and repair work that is expected to be required, the report has assumed the presence of a preventive maintenance program in every case. The cost of preventive maintenance on the piece of equipment is included in total repair costs.

2.4.4 Cleaning Costs

The cost of cleaning tractors and freight van trailers has minimal effect on total operating costs.

Annual costs of cleaning bulk tanks vary with the type of commodity carried and the quantity of different bulk commodities transported during the year. An average of tank trailer cleaning costs was developed from a survey of various carriers of both liquids and powders.

2.4.5 Transport Costs

The transport cost category reflects all those factors that may be attributed to extra equipment that are not normally viewed as part of a vehicle's standard configuration. This may represent special pumps, hoses, safety equipment, dunnage, chains, tarping*, heaters* or refrigeration* equipment. These costs will vary with area of operation and also with the specific type of product hauled.

In the case of bulk equipment, transport costs shown are based on the average costs obtained from a survey of bulk operations in each region. Thus, to a certain degree, the costs reflect the characteristics of the bulk commodities predominantly hauled in each particular region. For example, certain liquid products require more expensive pumps and hoses than do others and pump maintenance costs are generally higher for heavier liquids.

---

* Not included for this analysis, but such items may be pertinent for certain specialized applications.

2.4.6 Tire Costs

To obtain a realistic tire cost for the various types of units in the different areas of operation, the following items were considered:

a) Cost of new tires in each area for the particular vehicle.

b) Life of tire in each area, considering road surface conditions.

c) Cost of retreading, when retreading is desirable, and life of a retread tire for each area.

d) The actual tire cost for large trucking companies in each area.

The correlation of the above information has provided a realistic cost basis for tires, which compares favourably to the tire costs of actual operations.

2.4.7 Depreciation Costs (Refer to Table A.3 -- Appendix A)

"Normal" depreciation is used based on the 1984 capital cost of the equipment obtained from dealer quotations. That is, one percent a month for trailers for a trailer life of eight years and 79.2 percent for tractors over a tractor life of five years. This assumption relates equipment write-off to current replacement cost rather than an arbitrary "book value" determination.

2.4.8 Licences Costs

These costs reflect the provincial or territorial charge for licencing the alternate configurations of tractors and trailers. Charges are assumed based upon an "intra" regional operation and consequently do not reflect any reciprocal fee arrangements that affect operations of "inter" regional operators when operating within each jurisdiction.

2.4.9 Administration, Interest, and Insurance Costs

Administration and interest costs have been set at 14 percent of revenue and insurance costs have been set at three percent of revenue. This seems to be the average of most operations. The amount allocated to interest has been increased by one percentage point over previous studies to reflect the current prevailing higher rates of interest.

2.4.10 Profit

A parameter of ten percent of total revenue has been designated for profit. This seems to be the satisfactory norm for most successful operations.

2.5 GRAVEL ROAD OPERATIONS

Conditions associated with operating over predominantly gravel surfaces cause vehicle operating costs to be higher than for paved roads. The extent of cost is dependent, not only upon surface conditions, but also the amount of 'gravel' kilometres travelled and the driving habits used over the road.

This report assumes the identical trip distance for gravel road as is used for paved surface. This provides a common criteria (in addition to equipment configuration) upon which to base cost comparisons. The effect of gravel surface on operating cost was determined from a survey of records of truckers who operate over predominantly gravel roads. The information was correlated with cost data pertaining to comparative equipment operating over paved surfaces. Cost differences not attributable to gravel surface conditions (but rather due to particular characteristics of the operation) were identified before determining cost impacts of operating over gravel.

The observations demonstrated that the most significant variable cost differentials occur in the factors of maintenance, tires, and, to a lesser extent, driver salary. Statistics indicate that over an operating year there is not an appreciable difference in fuel consumption of vehicles operating over gravel and paved roads - assuming the equipment is identical. Of course, depreciation and licence costs are not dependent upon right-of-way surface conditions, although it can be argued that extensive use of vehicles over unpaved surfaces will escalate equipment depreciation. The increase, if any, is not significant to total operating costs.

Overhead cost of administration is greater for gravel road operations (again assuming identical sized operations) as is insurance costs to a lesser degree. The increase in administration cost is due mainly to the increased activity caused by the extra maintenance activity and the additional time necessary to complete a trip.

Cost of administration is, of course, dependent upon the structure, methods, and efficiency of a company. However, the costs presented in the report are representative of average costs resulting from gravel operations.

Regarding the variable costs which are significantly altered due to gravel operations, the survey indicates the average increase is as follows:

Driver Costs - 8% - 12% increase over paved road operations - for long distance hauling only
Repair Costs - 20% increase over paved road operations - for both tractors and trailers
Tire Costs - 70% increase over paved road operations - for power units pulling trailers
- 64% - 66% increase over paved road operations - for trailers
- 42% - 44% increase over paved road operations - for two-axle straight trucks.

The increase in driver costs is due mainly to the additional travel time which will result from a full year operation over gravel roads. The report has applied an hourly wage rate to driver costs associated with gravel roads, since the survey indicated that most drivers will demand an hourly rate when travelling on gravel. Note, also, that surface conditions have no significant effect on driver wages for short distance hauls.

Naturally, gravel conditions will cause higher maintenance costs due to the effect of rougher, dirtier, right-of-way surfaces. The need for maintenance is more common than for paved surfaces, as service, parts replacement, and oil and lubrication is needed more frequently. Again, the costs reflect the assumption that a preventive maintenance schedule is maintained and repair work is undertaken when required.

The extra wear on tires caused by gravel surfaces significantly affects tire cost. The need for rotation, recapping and replacement of tires is much more frequent than for vehicles operating over paved surfaces. The increase in tire cost varies by size of equipment and by power unit and trailing equipment. This variance is due to the differences in axle loadings, the tractive force applied to the tire, and of course, the size and quality of the required tire.

3.0 SUMMARY OF RESULTS

3.1 BASE CASE: Update 1982 Findings

Section 4 presents in detail the particular costs developed through application of the methodology to the various jurisdictions and vehicle configurations specified. Comparison with the 1982 study is facilitated through a duplication of the previous tabular arrangement with respect to format and basic costing assumptions. In order to facilitate comparison with previous studies, an "Imperial Equivalent Summary" has been provided on each sheet.

For convenience, Tables 3.1 through 3.4 summarize comparatively the unit vehicle operating costs developed for each configuration and jurisdiction under the base case operating assumptions. The most significant of these assumptions include:

- Year round operation (see Section 3.2 for Winter Analysis)

- Payloads as cited on the analysis sheets in Section 4 with empty-return assumed (i.e. 0.5 of round trip miles, empty). (See Section 3.3 for variations)

- Assumed 100 kilometre round trip for two-axle units and 320 kilometre round trip for all other combinations. (See Section 3.4 for effect of distance variations).

- Annual vehicle utilization levels as cited on the analysis sheets. (See Section 3.5 for discussion and effect of variations).

Table 3-1: Summarized Base Case Operating Costs for Two-Axle Straight Trucks — Gasoline Powered

(cents/kilometer)

Jurisdiction	Configuration/Annual Distance/Road Surface											
	Two Axle General Freight						Two Axle Bulk					
	40,000km		80,000km		120,000km		40,000km		80,000km		120,000km	
	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel
British Columbia	236.6	242.9	225.9	232.2	222.2	228.6	166.9	173.1	145.6	151.9	138.5	144.8
Alberta	218.9	224.2	208.8	214.1	205.3	210.7	147.2	153.2	127.7	133.5	120.8	126.8
Saskatchewan	193.7	198.5	182.6	187.2	178.9	183.7	135.8	140.6	114.2	119.1	107.2	112.1
Manitoba	208.2	212.8	197.4	201.9	193.9	198.2	139.3	144.1	118	122.9	110.9	115.8
Ontario	202.9	208.4	192.6	197.9	189	194.3	164.4	170.6	144.2	150.4	137.2	143.5
Quebec	194.3	199.6	182.7	187.8	178.8	184	164.1	170.2	141.8	147.8	134.3	140.6
Maritimes	154.3	160.1	143.3	149.1	139.7	145.4	142.6	148.5	120.8	126.8	113.5	119.4
Newfoundland	146.6	152.3	135.4	141	131.5	137.2	148.5	154.9	126.3	132.8	118.8	125.2
Yukon	243.1	249.2	233.1	239.2	229.9	235.9	160.6	166.9	140.3	146.7	133.6	139.9
N.W.T.	210.6	216.4	200.8	206.7	197.4	203.4	147.3	153.3	127.2	133.1	120.4	126.3

Table 3-2: Summarized Base Case Operating Costs for Two-Axle Straight Trucks — Diesel Powered

(cents/kilometer)

Jurisdiction	Configuration/Annual Distance/Road Surface											
	Two Axle General Freight						Two Axle Bulk					
	40,000km		80,000km		120,000km		40,000km		80,000km		120,000km	
	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel
British Columbia	232.6	238.4	220.6	226.4	216.6	222.4	162.3	168.2	139.9	145.8	132.3	138.2
Alberta	214.5	219.6	203.3	208.4	199.5	204.6	142.4	147.8	121.7	127.1	114.6	120
Saskatchewan	189.9	194.3	177.7	182.2	173.7	178.1	131.4	136.1	109.1	113.7	101.4	106.1
Manitoba	204.5	208.8	192.5	196.7	188.6	192.8	134.9	139.4	112.6	117.1	105.1	109.6
Ontario	197.3	202.4	185.9	190.9	182	187	156.9	162.6	135.6	141.2	128.4	133.9
Quebec	187.9	192.9	175.1	180	170.8	175.8	156.4	162.1	132.8	138.5	125.1	130.7
Maritimes	150.4	155.9	138.2	143.7	134.1	139.5	137	142.4	114.1	119.6	106.3	111.9
Newfoundland	142.1	147.3	129.7	134.9	125.5	130.7	142.8	148.6	119.3	125.2	111.3	117.2
Yukon	236.6	242.3	225.6	231.2	221.9	227.6	153.7	159.6	132.4	138.2	125.3	131.1
N.W.T.	204.9	210.4	194.1	199.6	190.3	195.9	140.6	146.2	119.3	124.9	112.2	117.8

Table 3-3: Summarized Base Case Operating Costs for Five-Axle Semi-Trailer Configurations

(cents/kilometer)

Jurisdiction	Configuration/Annual Distance/Road Surface											
	Five Axle General Freight						Five Axle Bulk					
	80,000km		160,000km		240,000km		80,000km		160,000km		240,000km	
	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel
British Columbia	164.8	187.3	144.2	166.9	137.3	160	154	171.1	130.9	148	123.1	140.3
Alberta	144.1	165.3	124.6	145.8	118	139.2	131.4	148.7	109.8	126.9	102.7	119.8
Saskatchewan	136	156.1	115.8	135.8	109	129.1	122.3	138	99.7	115.4	92.2	107.9
Manitoba	143.8	164	123.6	143.7	116.8	136.9	131.2	144	109.1	121.9	101.8	114.4
Ontario	142.7	166.2	123.6	147.1	117.2	140.7	138.8	160	117.9	139.2	110.9	132.2
Quebec	144.6	165.7	123.8	144.8	117	137.9	147.1	164.4	123.5	140.8	115.9	133.3
Maritimes	130	144.2	110.5	124.8	103.8	118	128	142.2	106.8	120.9	99.5	113.6
Newfoundland	129.4	145.6	109.4	125.6	102.8	118.9	130.6	149	108.4	126.7	101	119.4
Yukon	175.4	202	154.6	181.2	147.8	174.3	160	174.4	137.2	151.7	129.7	144.1
N.W.T.	154.2	177.5	135.2	158.4	129	152.1	138.8	158.3	117.5	137	110.5	130.1

Table 3-4: Summarized Base Case Operating Costs for Seven/Eight Axle Trains

(cents/kilometer)

Jurisdiction	Configuration/Annual Distance/Road Surface											
	Seven/Eight Axle General Freight						Seven/Eight Axle Bulk					
	80,000km		160,000km		240,000km		80,000km		160,000km		240,000km	
	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel	Paved	Gravel
British Columbia	193.1	222.5	169.7	199.1	162	191.3	181.2	198.6	151	168.3	141	158.3
Alberta	166.1	191.2	145	170	138	163.2	154.6	171.5	127.3	144.2	118.1	135.1
Saskatchewan	159.9	184.7	137.3	162.2	129.9	154.7	149.7	165.9	120.5	136.8	110.8	127.1
Manitoba	169.3	194.2	146.7	171.6	139	164	155.5	169.2	126.7	140.6	117	130.8
Ontario	161.2	189.1	140.1	168	133.3	161.2	163.8	185.2	137.2	158.8	128.2	149.8
Quebec	163.7	189	140.9	166.1	133	158.1	171.4	190.7	141.8	161	131.7	150.9
Maritimes	153.2	172.7	130.9	150.3	123.6	142.9	157	172.8	127.7	143.5	118.1	134
Newfoundland	148	166.9	125.1	143.9	117.3	136.2	157.8	177.7	128	147.9	118	137.9
Yukon	207.8	243	184.9	220.1	177.2	212.4	189.5	206.2	160.8	177.3	151	167.7
N.W.T.	180.8	209.4	159.8	188.4	152.9	181.4	169.1	191.3	142.1	164.3	133	155.4

3.2 SEASONAL VARIATIONS (Winter Case)

A review of typical motor carrier operating statistics indicated that the major features that vary for a winter operation in comparison to the balance of the year were:

a) A 20 percent climb in fuel consumed per kilometre output reflecting a combination of reduced traction, increased accessory demands, and an operator tendency to leave the vehicle idling rather than shutting off during periods when not driving.

b) A 30 percent increase in per kilometre tire costs on the power unit reflecting reduced traction and costs for winter tires.

c) A 20 percent increase in per kilometre repair costs on the power unit.

The permutations cited in Section 4 were all re-evaluated by computer under the foregoing assumptions to develop typical winter operating factors.

Table 3.5 summarizes the resultant unit cost adjustment factors by which the base case values should be adjusted to reflect "winter-only" operations according to the formula:

Winter Cost = Base Case Cost x C_w.

e.g. - For a five-axle bulk unit in Alberta (160 000 kilometres/year on paved) the base case 1984 operating cost (Table 3.3) is 109.8 cents/kilometre.

The "winter-only" cost would be 109.8 cents/kilometre X 1.092, or 119.9 cents/kilometre (193 cents/mile).

TABLE 3.5: WINTER TRUCKING UNIT COST ADJUSTMENT FACTORS*

	C_w
TWO-AXLE UNITS - Gasoline Powered	
Dry Freight	1.058
Bulk	1.089
TWO-AXLE UNITS - Diesel Powered	
Dry Freight	1.052
Bulk	1.081
FIVE-AXLE SEMI-TRAILERS	
Dry Freight	1.085
Bulk	1.092
SEVEN/EIGHT-AXLE TRAINS	
Dry Freight	1.081
Bulk	1.088

---

* N.B. - The foregoing factors were based on an analysis assuming a national average of typical winter conditions as experienced on all weather roads. These numbers should not be construed to represent Arctic ice road conditions or any other such specialized case.

3.3 PAYLOAD VARIATIONS or EMPTY KILOMETRES VARIATION

Payload assumptions for each configuration/jurisdiction are cited on each analysis sheet in Section 4. Further, it was assumed that 50 percent of kilometres travelled were empty-return in the base case analysis.

In order to explore payload variations from the base case, an evaluation of the effect of empty travel was undertaken. A review by fleet operators resulted in the following assumed cost varying assumptions.

3.3.1 Paved Roads

For empty trucks, unit costs per mile were expected to decrease reflecting:

- Increase in average speed (except short haul straight truck configuration) of roughly 8 kph.
- Fuel savings (say 17.6 L/100 km-gasoline, 10.5 L/100 km-diesel).
- Tire wear savings (10 percent power unit, 2 - 3 percent trailers).

3.3.2 Gravel Roads

For empty trucks, unit costs per kilometre were expected to increase reflecting:

- No significant increase in speed (rougher ride!)
- Increase repair costs because of vibration (40 percent on power units, 50 percent on trailers).

Figures 3.1 through 3.3 summarize the expected cost impacts of payload reduction from the base case evaluations based on a linear interpolation procedure. The figures are based on an assumed 50 percent empty miles value. Figures 3.4 through 3.6 illustrate the linear interpolations developed for use where the proportion of empty miles is reduced or increased from 50 percent. It should be noted for this evaluation, that no provision for additional backhaul set-up and load time was provided in the analysis. This factor could be provided for using the applicable hourly rates from Section 4.

Examples

Consider a five-axle dry freight operator using paved roads in Ontario. The base case (Section 4) yields (for a 320 kilometre round trip, empty-return, 22 570 kg. payload, annual vehicle utilization 160 000 km) an expected unit cost of 123.6 cents/kilometre.

If forehaul payload were reduced to 15 000 kg (.66 of base case), Figure 3.2 predicts a reduced unit per mile cost of 123.6 cents/kilometre X C_p = 123.6 cents/kilometre X .985 = 121.7 cents/kilometre.

If forehaul payload were reduced to 15 000 kg and if a backhaul taking one hour to load of the same 15 000 kg payload were achieved, unit costs would be:

$$123.6 \text{ cents/kilometre} \times C_p \times C_{EM} + \frac{(69.51)(1 \text{ hour})}{320 \text{ kilometres}}$$

$$= 123.6 \times .985 \times 1.045 + \frac{69.51 \times 100}{320} \text{ cents/kilometre}$$

$$= 127.2 \text{ cents/kilometre} + 21.7 \text{ cents/kilometre}$$

$$= \underline{148.9 \text{ cents/kilometre}}$$

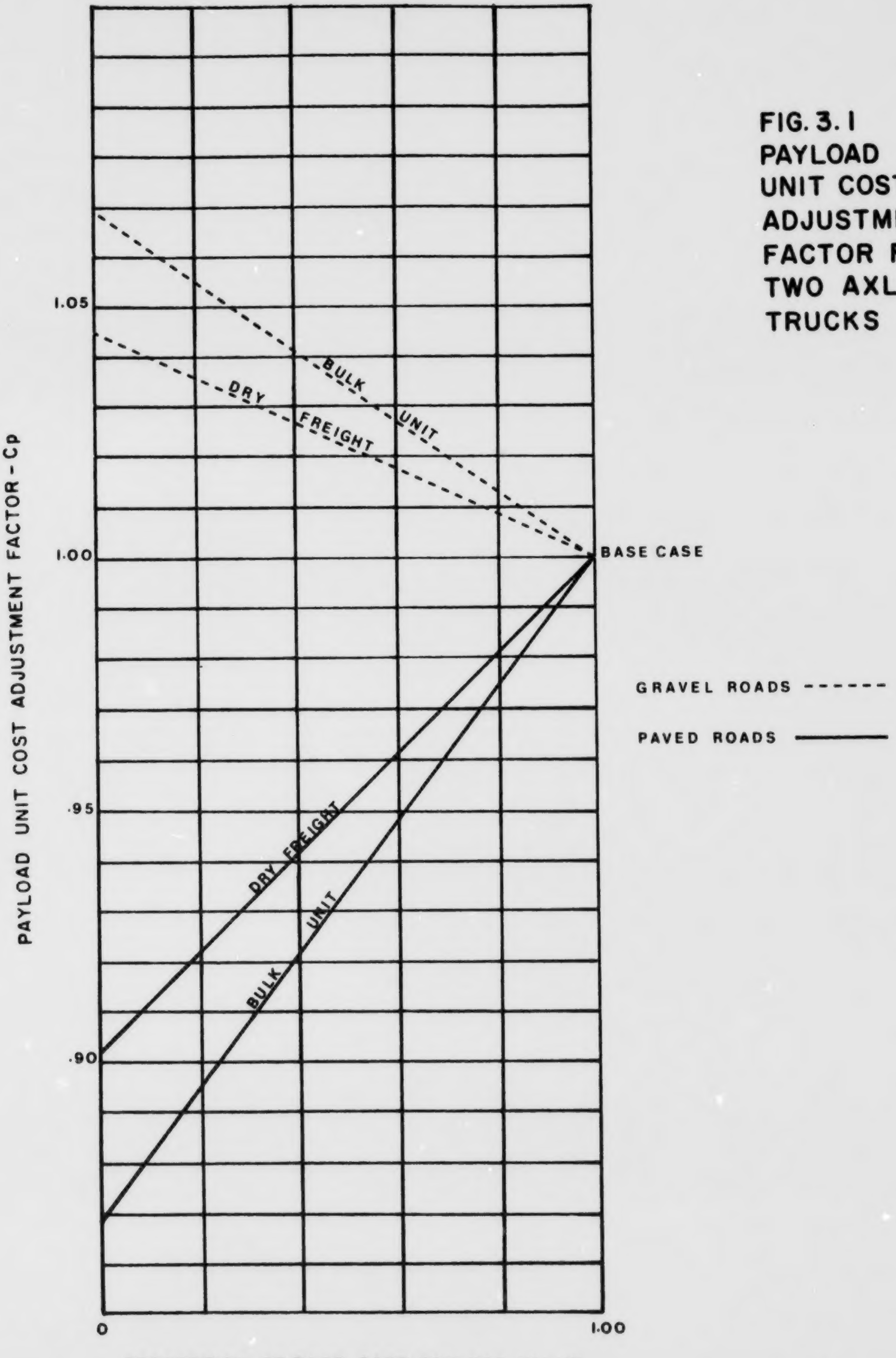


FIG. 3.1 PAYLOAD UNIT COST ADJUSTMENT FACTOR FOR TWO AXLE TRUCKS

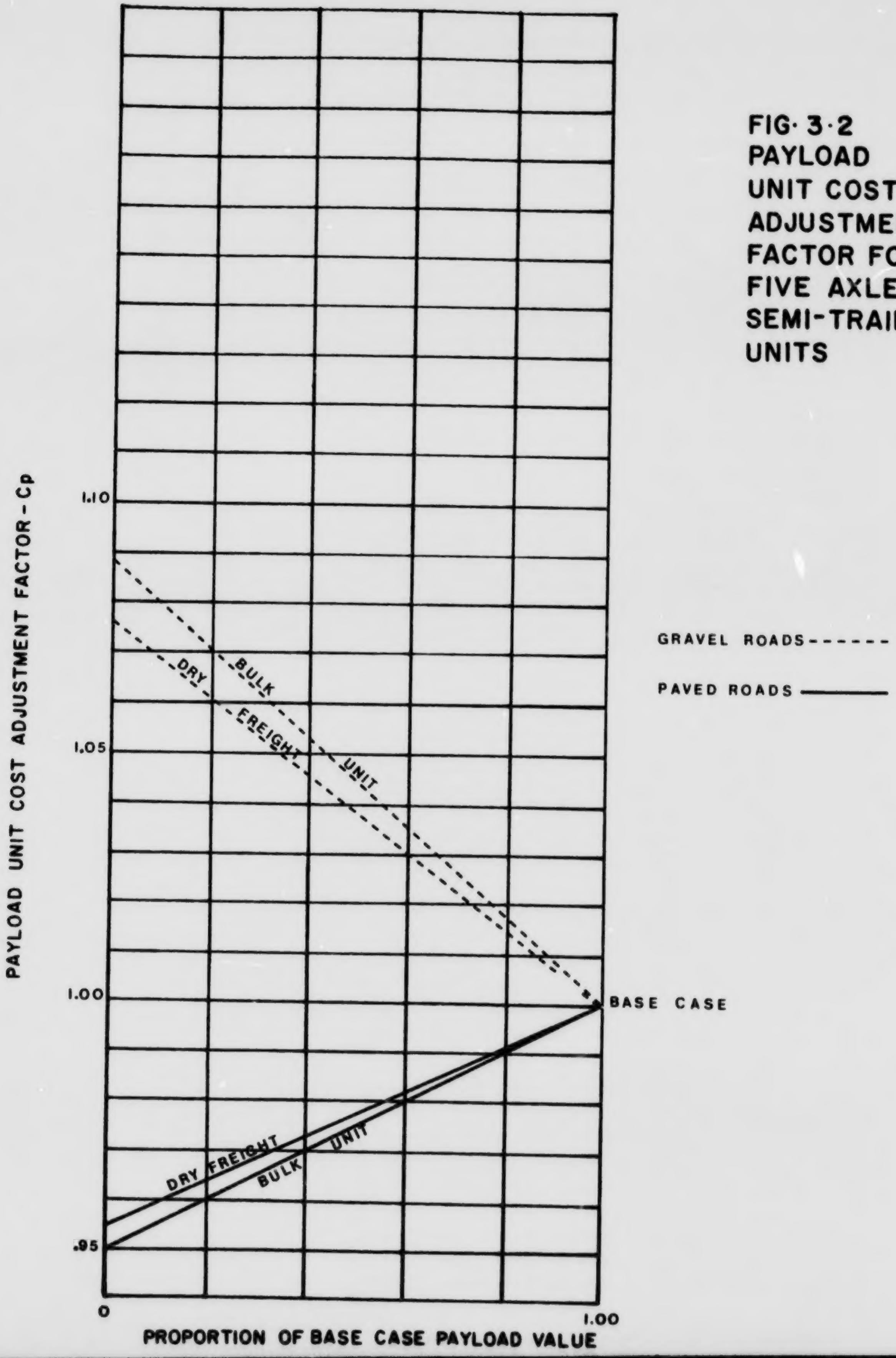
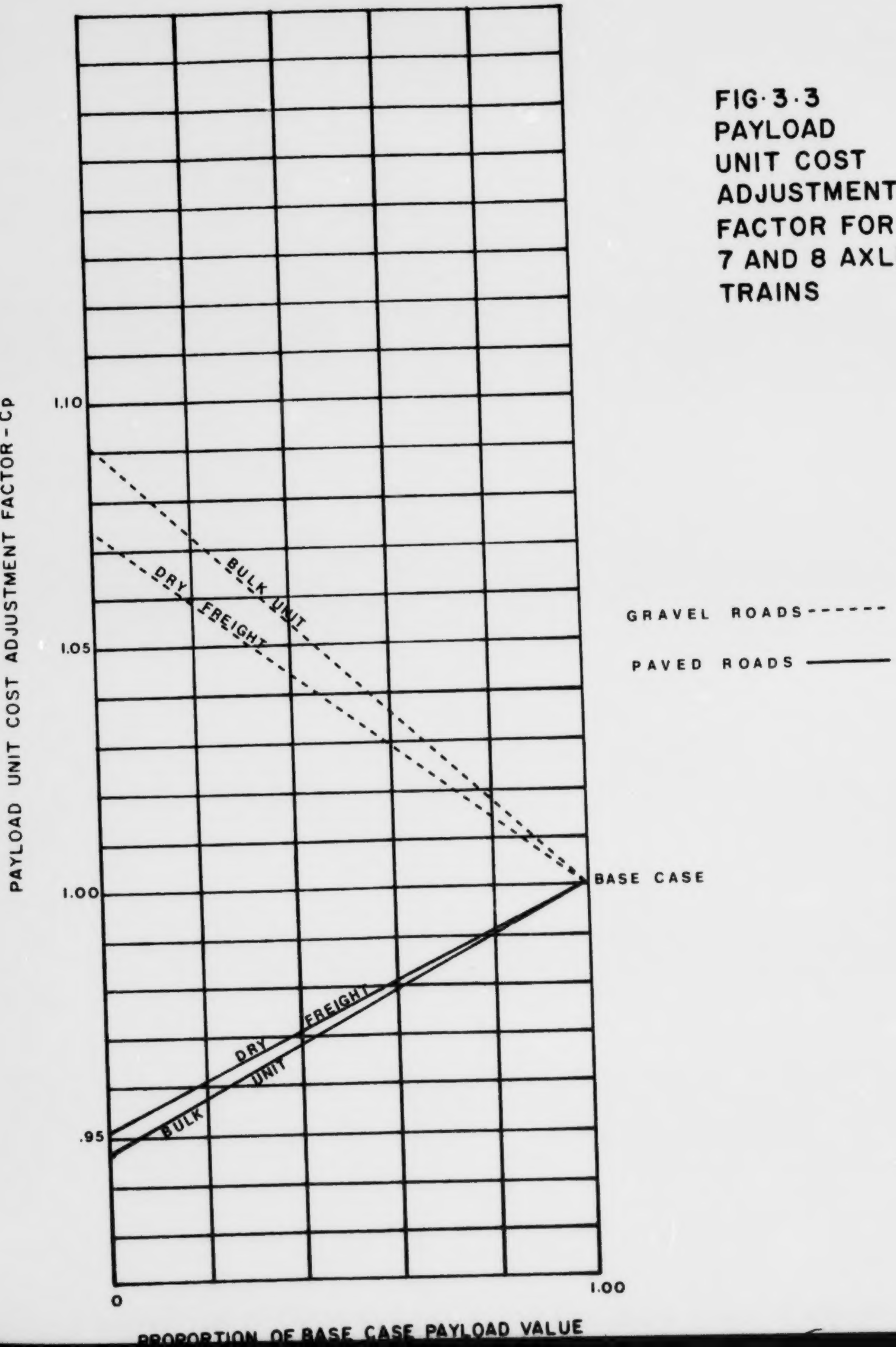


FIG. 3.2
PAYLOAD
UNIT COST
ADJUSTMENT
FACTOR FOR
FIVE AXLE
SEMI-TRAILER
UNITS



FIG·3·3 PAYLOAD UNIT COST ADJUSTMENT FACTOR FOR 7 AND 8 AXLE TRAINS

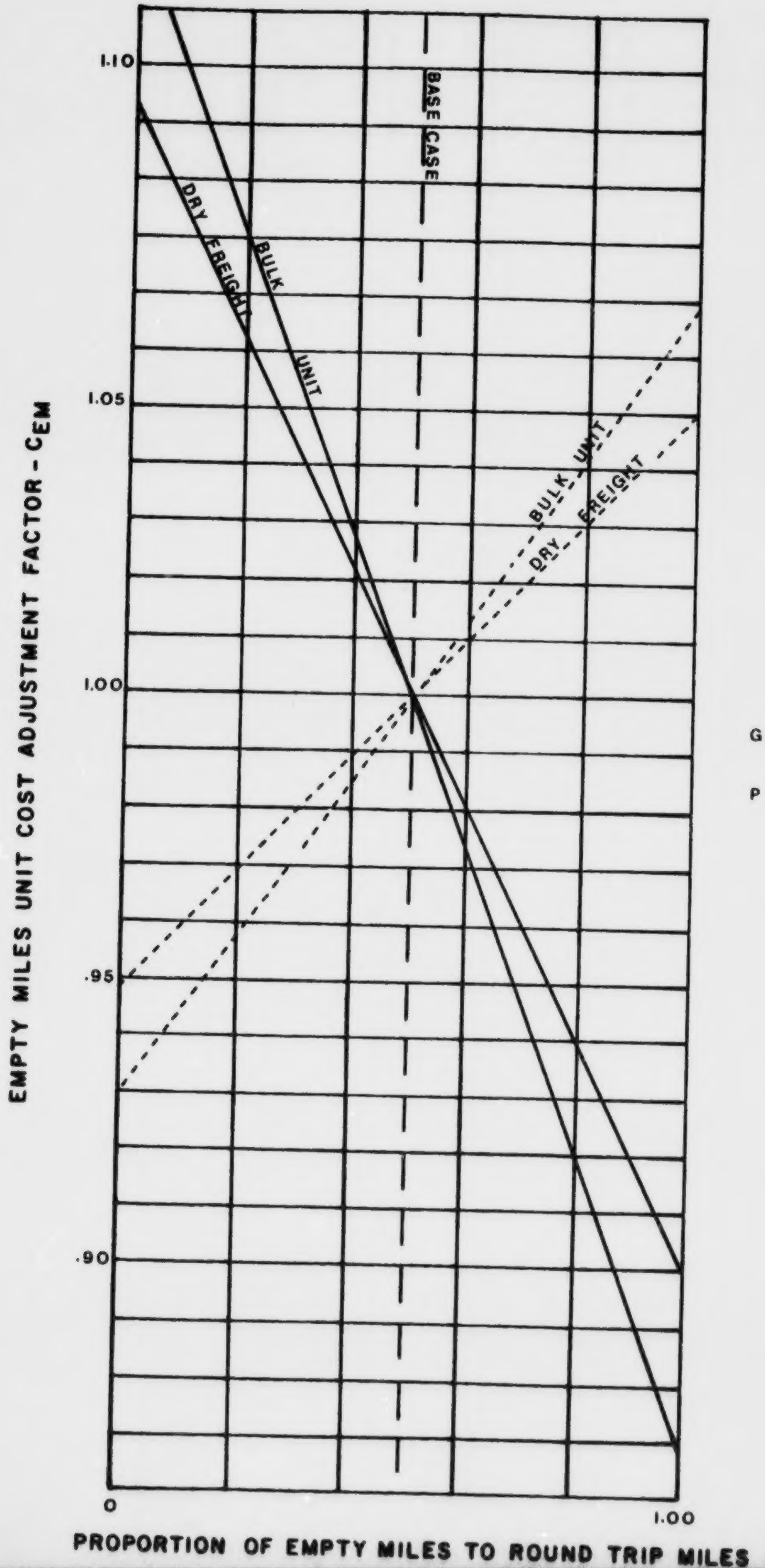
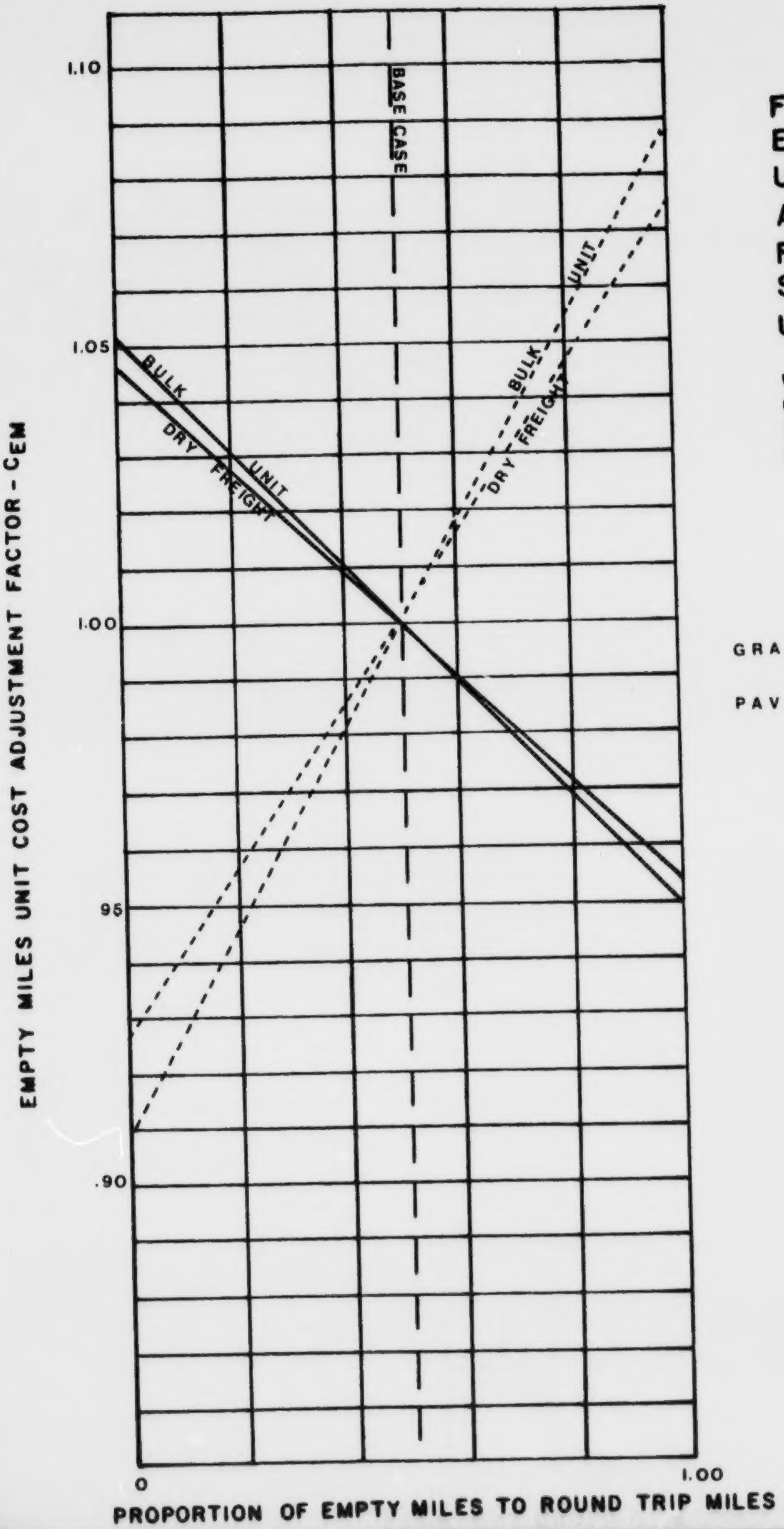


FIG. 3.4
EMPTY MILES
UNIT COST
ADJUSTMENT FOR
2 AXLE TRUCKS.

VALUES ARE "OVER THE ROAD" COST AND EXCLUDE PROVISION FOR ADDITIONAL BACK-HAUL SET-UP AND LOAD TIME.



FIG·3·5
EMPTY MILES
UNIT COST
ADJUSTMENT
FOR 5 AXLE
SEMI-TRAILER
UNITS·

VALUES ARE "OVER THE ROAD" COST AND EXCLUDE PROVISION FOR BACK-HAUL SET-UP AND LOAD TIME·

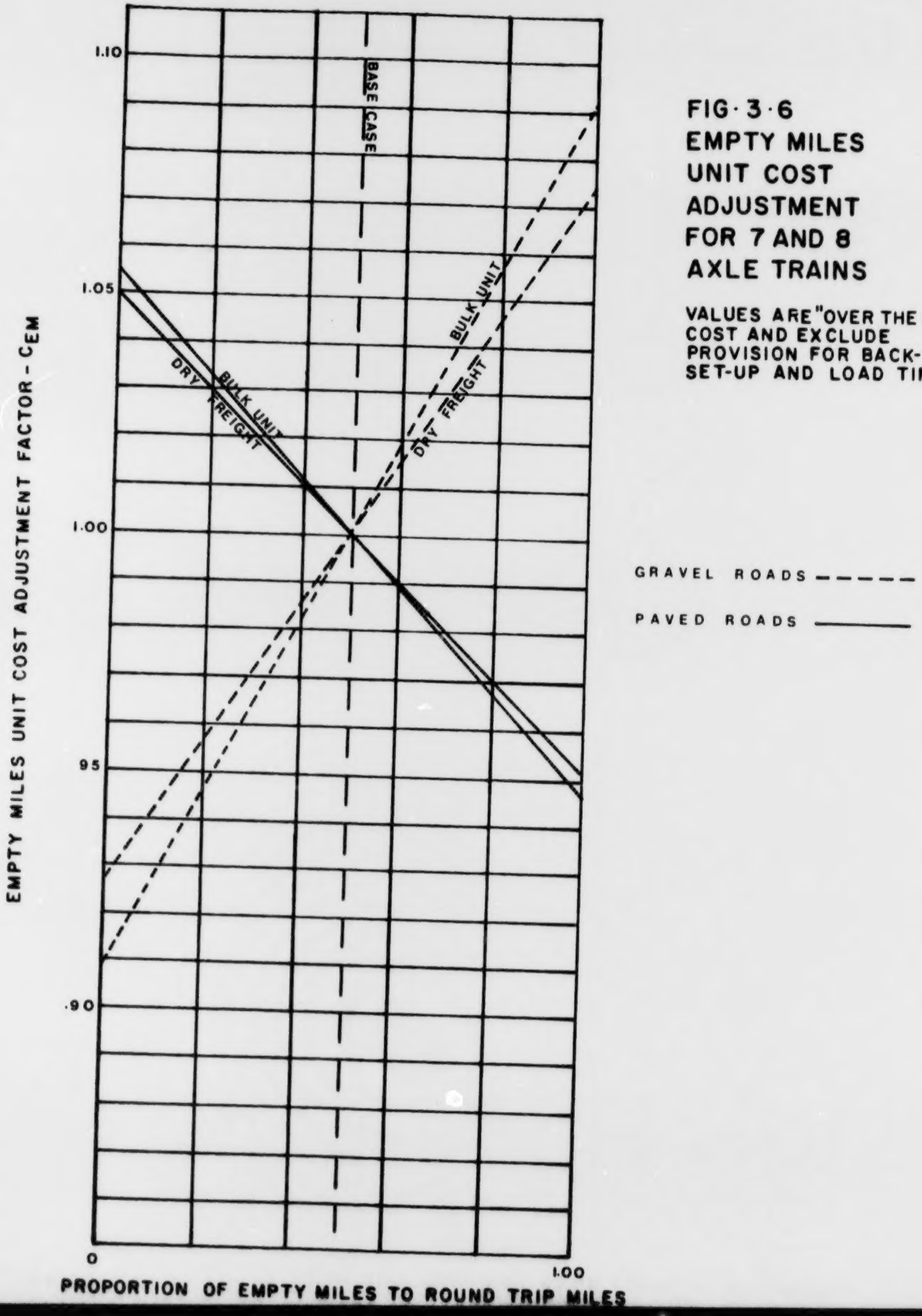


FIG. 3.6
EMPTY MILES
UNIT COST
ADJUSTMENT
FOR 7 AND 8
AXLE TRAINS

VALUES ARE "OVER THE ROAD" COST AND EXCLUDE PROVISION FOR BACK-HAUL SET-UP AND LOAD TIME.

3.4 TRIP LENGTH VARIATION

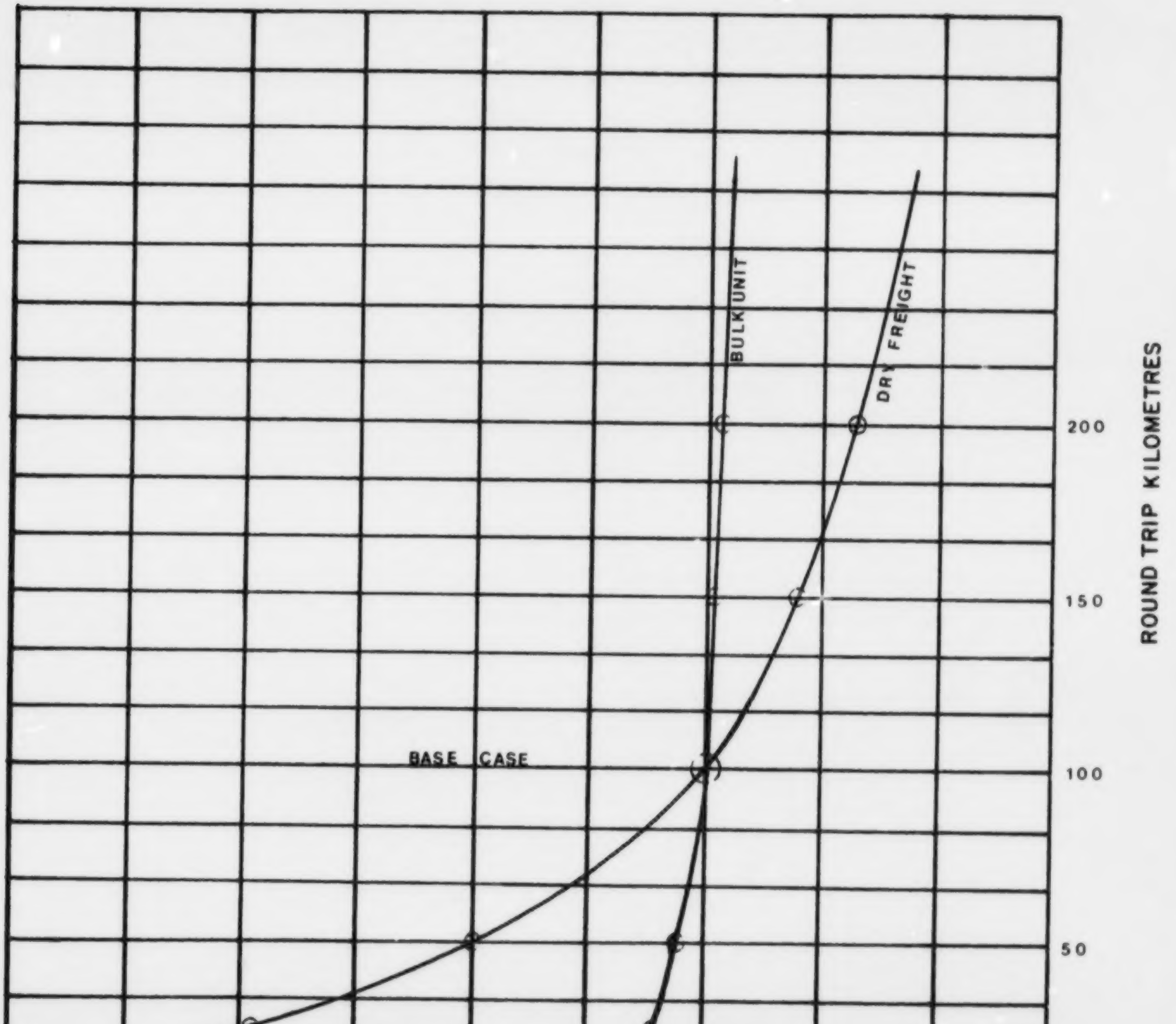
Another feature which can result in considerable variation of unit distance costs over certain ranges is trip length. As cited previously, the base case assumed a round trip distance of 100 kilometres for straight trucks and 320 kilometres for combinations. As discussed in Section 2.2.1, the vehicle annual distance utilization criteria will partially allow for trip length (since as trip length shortens, the proportion of time a vehicle is being terminalled rises), however, additional provision for driver load/unload/wait-time must also be included in the analysis. Figures 3.7 through 3.9 develop a distance unit cost adjustment factor to account for this feature. Like payload, this factor has also not changed significantly since the previous edition of this report.

Example

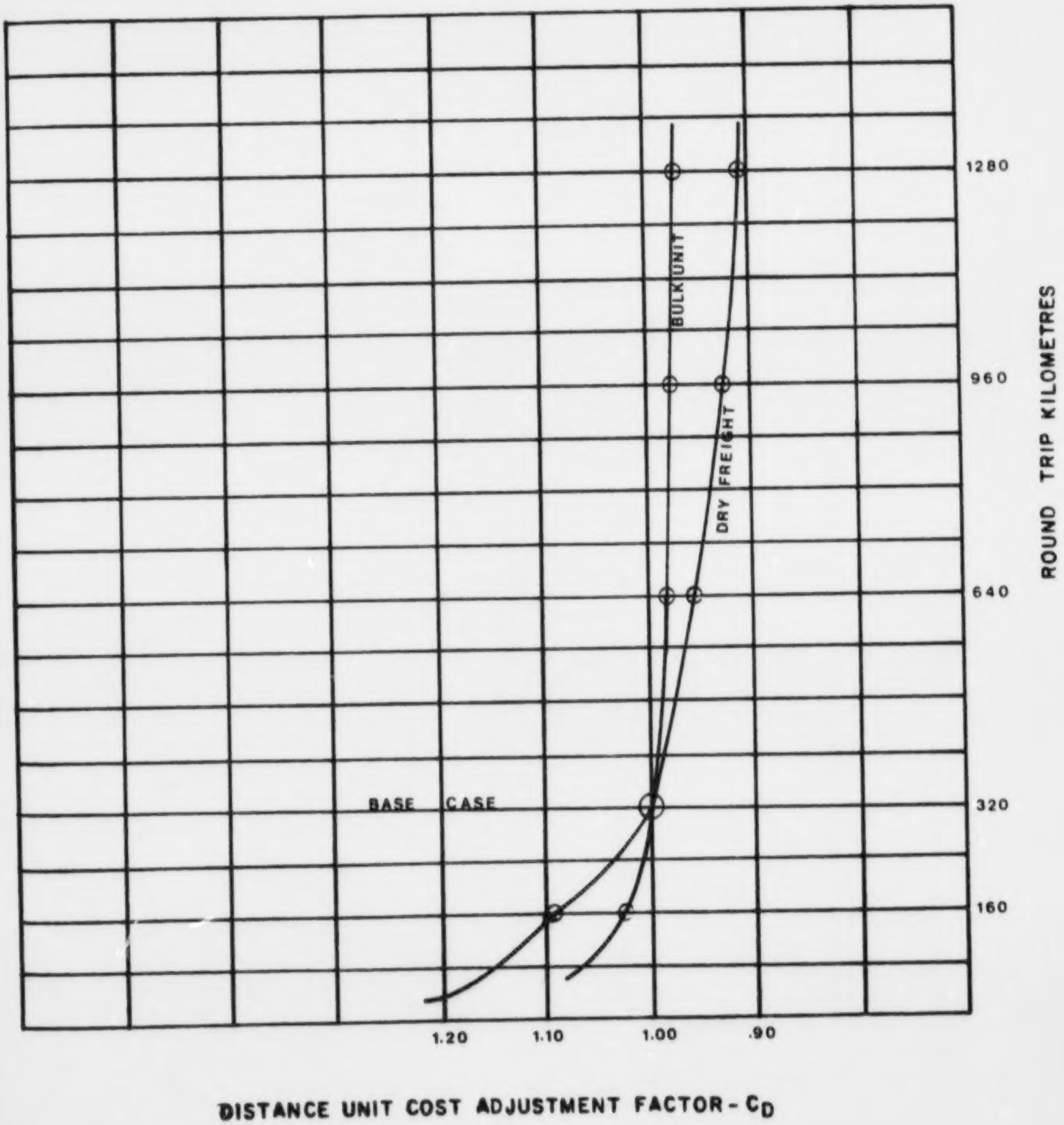
From the base case, a seven-axle bulk train operating 160 000 kilometres per year on gravel roads in B.C., average round trips of 320 kilometres, will cost roughly $1.68/kilometre to run.

From Figure 3.9, if the average round trip were reduced to 160 kilometres, unit costs would be approximately $1.68/kilometre x 1.03 = $1.73/kilometre, provided that this operator is still able to achieve 160 000 annual kilometres/unit on such an operation. If vehicle utilization falls to 80 000 kilometres, the unit cost would become $1.99 x 1.03 = $2.05/kilometre.

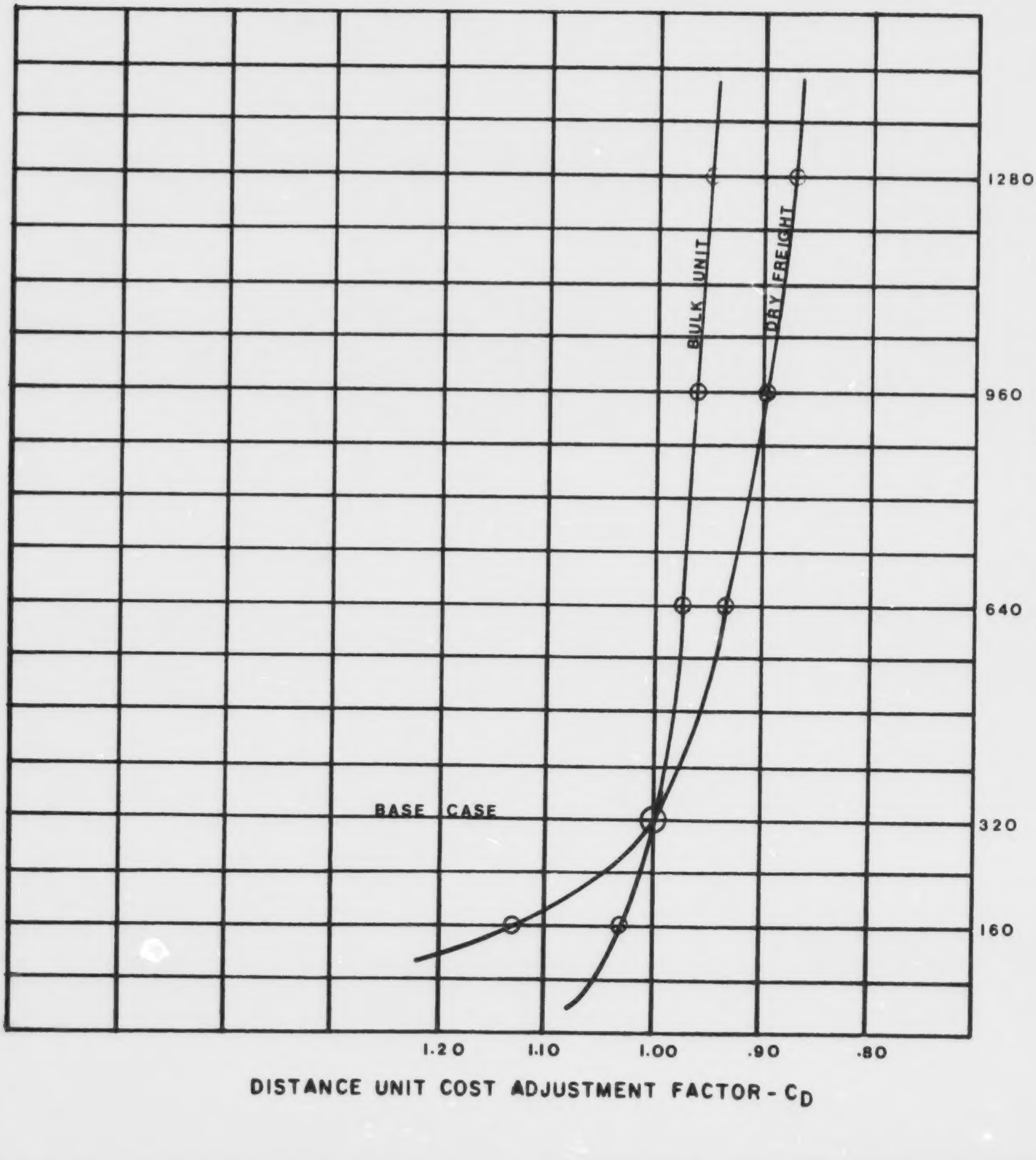
FIG·3·7
DISTANCE UNIT
COST ADJUSTMENT
FACTOR FOR
2 AXLE TRUCKS



FIG·3·8
DISTANCE UNIT
COST ADJUSTMENT
FACTOR FOR
5 AXLE SEMI
TRAILER UNITS



FIG·3·9
DISTANCE UNIT
COST ADJUSTMENT
FACTOR FOR
7/8 AXLE TRAIN
COMBINATIONS



3.5 ANNUAL DISTANCE UTILIZATION

As discussed in section 2.2.2, some feedback was received since the 1978 edition questioning the validity of the 240 000 kilometre case for a dry freight operation with 320 kilometre round trips. To be sure, such a level of utilization would be uncommon, however, for reasons presented in section 2.2.2, the evaluation has been retained in the base case for use as a realistic upper limit utilization level. CAUTION MUST BE EXERCISED, HOWEVER, IN ATTEMPTING TO APPLY THESE COSTS TO SITUATIONS WHERE HOURS OF OPERATION, TERMINAL QUEUING, OR OTHER FACTORS MITIGATE AGAINST ACHIEVEMENT OF SUCH A HIGH VEHICLE UTILIZATION LEVEL.

The question does arise, however, how to account for annual vehicle utilization levels which differ from the particular levels charted in our base case analysis.

A relatively straightforward approach is to use an interpolative technique by referral to the base case utilizations tabulated in section 4 (or summarized in 3.2).

Example

To develop unit operating costs for a two axle gasoline powered dry freight vehicle (paved roads) in Manitoba, with a utilization of 50 000 km annually, the calculation is as follows:

$$\text{Unit cost 50 000 km} = \frac{(50\ 000 - 40\ 000)}{(80\ 000 - 40\ 000)} \times$$

$$(\text{unit cost 80 000 km} - \text{unit cost 40 000 km}) + \text{unit cost 40 000 km}$$

$$= \frac{10\ 000}{40\ 000} \times (197 - 208) + 208 \text{ cents/km}$$

$$\text{Unit cost 50 000 km} = -2.75 + 208 \text{ cents/km}$$

$$= 205.25 \text{ cents/km}$$

Such a procedure should be relatively straightforward and will be slightly conservative within the range of utilization levels tabulated for the base cases. Because unit costs are hyperbolically related to utilization levels, however, analagous to the classical scale economy function, CARE MUST BE EXERCISED IN EXTRAPOLATING UTILIZATION LEVELS OUTSIDE OF THE TABULATED RANGE, SINCE COSTS WILL TEND TO BE UNDERSTATED FOR SUCH EXTRAPOLATIONS. It is expected that the utilization levels which are tabulated will serve to bracket most practical operating situations that are likely to be encountered.

Again, since annual utilization is a complex product of speed, hours of operation, terminal queuing and productivity, vehicle type, and other fleet productivity related factors (downtime due to weather, maintenance factors, or shipment seasonal variations), care must be exercised in assuring that the assumptions used in the base case analysis apply to any given situation. For situations which are widely different, a detailed analysis/simulation of costs on an individual component basis may be indicated as opposed to a factoring of costs presented herein.

3.6 SPECIALIZED EQUIPMENT APPLICATIONS

Since 1978, there have been a number of requests for methods to estimate costs in situations where particular equipment configurations are different from the vehicle specifications presented in section 2.2.4.

Although care must be exercised in developing these estimations, adjustments can be made provided that the analyst has access to reliable equipment purchase cost quotations for the equipment configuration which he is interested in. Our base case information was based on discussions with equipment suppliers concerning the cost to a medium sized fleet operator of purchasing the equipment as outlined in 2.2.4. Thus, costs represent manufacturer's list price including sales taxes less typical fleet purchaser's discounts in the various locales. These are tabulated in Appendix Table A.3.

The principal factors requiring adjustment for a specialized equipment scenario relate to fixed equipment costs including depreciation, licenses and overhead charges. An informed analyst, therefore, may adjust these factors from our base case schedules according to cost ratios developed between actual quotations for these parameters compared to the values tabulated in Appendix Tables A.3 and A.4. This is best illustrated using an example.

Example

Consider a costing scenario for a British Columbia based operator using a 5-axle bulk unit for which tractor purchase cost is $97,000 (as opposed to $91,496 in our base case) and trailer purchase is $75,000 compared to our base case value of $50,290. All other factors and parameters (such as wages, productivity, fuel, tires, etc.) are not appreciably different from our 240 000 km/yr bulk case.

Steps in developing an approximate adjustment to our base case analysis are as follows:

i) Develop depreciation adjustment factors (separately) for tractor and trailer costs, using the formula:

Depreciation New = Depreciation Base Case X f_d

Where,

$$f_d = \frac{\text{Depreciation New}}{\text{Depreciation Base Case}} = \frac{\text{Capital Cost New}}{\text{Capital Cost Base Case}}$$

In our example:

f_d tractor = 97,000 ÷ 91,496 = 1.060

f_d trailer = 75,000 ÷ 50,290 = 1.491

ii) Develop license cost adjustments (if any) using a similar ratio approach. (In our example, these ratios are 1.0 as no differences are assumed).

iii) Referring to the base case evaluation, note the applicable total operating cost and component costs represented by equipment related cost components (i.e. - tractor depreciation, licenses; trailer depreciation, licenses).

For our base case evaluation, these factors are (see section 4):

Total operating costs: = 123.1 cents/km
Tractor depreciation = 6.0 cents/km
Tractor licenses = 0.6 cents/km
Trailer depreciation = 2.5 cents/km
Trailer licenses = 0 cents/km

iv) Applying factors cited in (ii), develop direct equipment related adjustments in costs using the formula:

Additional cost = (f - 1) X old cost

or, in our example:

Extra tractor depreciation = 6.0 X (1.060 - 1) = .36 cents/km

Extra trailer depreciation = 2.5 X (1.491 - 1) = 1.228 cents/km

Extra tractor licenses = extra trailer licenses = 0

v) Now factor for interest and overhead adjustments (percentage related factors, see 2.4.9 and 2.4.10) using the formula:

$$\text{Total cost adjustment} = \frac{(\text{Extra tractor + trailer costs})}{(100 - (14 + 3 + 10))} \times 100$$

$$\text{Total adjustment} = (\text{extra tractor/trailer cost}) \times \frac{100}{73}$$

In our example,

$$\text{Total adjustment} = (.36 + 1.23 \text{ cents/km}) \times \frac{100}{73}$$

$$= 2.2 \text{ cents/km}$$

Thus, for our specialized example, adjusted total operating costs are equal to 123.1 cents/km plus 2.2 cents/km or, 125.3 cents/km.

3.7 EXAMPLE APPLICATION - Combined Variations

In the event of several deviations from the base case assumptions, all factors cited in Sections 3.2 through 3.6 should be applied in a multiplicative fashion. If applicable, the analysis in section 3.6 should be applied first followed by 3.5, followed by the factors in 3.2 through 3.4.

Example

Consider a five-axle dry freight operation in Ontario which achieves 240 000 kilometres/year equipment utilization on hauls with average payload of 15 000 kg (.66 of base case value), roughly 80 percent of miles loaded, paved roads, average round trip length of 640 kilometres, develop costs for his predominantly wintertime operation.

Base case per kilometre cost = 110.9 cents/kilometre

From ~~Table~~ Figure 3.5, C_w = 1.085 (winter factor)

From Figure 3.2, C_p = .985 (payload = .66 base case)

From Figure 3.5, C_{EM} = 1.03 (20 percent of miles empty)

From Figure 3.8, C_d = 0.95 (640 kilometre round trip)

Combined analysis estimate costs to be:

110.9 cents/kilometre X C_w X C_p X C_{EM} X C_d

= 110.9 cents/kilometre X (1.085 X .985 X 1.030 X .95)

= 116 cents/kilometre

4.0 BASE CASE COMPONENT ANALYSIS

2 - AXLE DRY FREIGHT (GASOLINE)

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)       BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        14600 KG.          14600 KG.
      AVERAGE PAYLOAD                              5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                 2360 TONNES        2360 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                        1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                $ 0
      DISTANCE WAGE                                    $ 0                $ 0
      HOURLY WAGE                                  $ 18940            $ 18940
      WAGE BURDEN                                   $ 5177             $ 5177

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

             COST                                                  COST
              PER      COST                                         PER      COST
   TOTAL  RUNNING       PER                               TOTAL  RUNNING      PER
    COST     HOUR       KM.                                COST     HOUR      KM.
       $        $                                             $        $
                             TRACTOR VARIABLE COSTS
  24,117    19.41      60.3    DRIVER                    24,117    19.41     60.3
   8,527     6.86      21.3    FUEL                       8,527     6.86     21.3
   6,231     5.01      15.6    REPAIRS                    7,478     6.02     18.7
      86     0.07       0.2    CLEANING                      86     0.07      0.2
                               TRANSPORT
   1,361     1.10       3.4    TIRES                      1,946     1.57      4.9
  40,322    32.45     100.8  TOTAL TRACTOR VARIABLE      42,154    33.93    105.4

                             TRACTOR FIXED COSTS
   5,896     4.74      14.7    DEPRECIATION               5,896     4.74     14.7
     388     0.31       1.0    LICENCES                     388     0.31      1.0
   6,284     5.05      15.7  TOTAL TRACTOR FIXED          6,284     5.05     15.7

  46,606    37.50     116.5  TRACTOR TOTAL               48,438    38.98    121.1

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  46,606    37.50     116.5  TOTAL VEHICLE COSTS         48,438    38.98    121.1

   2,839     2.28       7.1  INSURANCE COSTS              2,914     2.34      7.3
  13,249    10.66      33.1  ADMIN. AND INTEREST         13,600    10.94     34.0
  22,479    18.09      56.2  PICKUP AND DELIVERY         22,479    18.09     56.2
   9,464     7.62      23.7  PROFIT                       9,715     7.82     24.3
  94,637    76.15     236.6  TOTAL OPERATING COST        97,146    78.17    242.9


**************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                         *
*          A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.             *
*               GROSS VEHICLE WEIGHT      --      32,187  LBS.            *
*               AVERAGE PAYLOAD           --      13,007  LBS.            *
*               ESTIMATED ANNUAL QUANTITY --       2,601  TONS            *
*                                                                         *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                         *
*          P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                         *
*                  380.8    TOTAL OPERATING COST   390.9                  *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)       BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                 5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                     4720 TONNES        4720 TONNES
      TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                           2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 0                $ 0
      DISTANCE WAGE                                        $ 0                $ 0
      HOURLY WAGE                                      $ 37880            $ 37880
      WAGE BURDEN                                      $ 10355            $ 10355

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                   COST
               PER     COST                                           PER     COST
   TOTAL   RUNNING      PER                              TOTAL    RUNNING      PER
    COST      HOUR      KM.                               COST       HOUR      KM.
       $         $                                           $          $
                             TRACTOR VARIABLE COSTS
  48,235     19.41     60.3    DRIVER                   48,235      19.41     60.3
  17,054      6.86     21.3    FUEL                     17,054       6.86     21.3
  12,463      5.01     15.6    REPAIRS                  14,955       6.02     18.7
     173      0.07      0.2    CLEANING                    173       0.07      0.2
                               TRANSPORT
   2,721      1.09      3.4    TIRES                     3,891       1.57      4.9
  80,646     32.44    100.8  TOTAL TRACTOR VARIABLE     84,308      33.93    105.4

                             TRACTOR FIXED COSTS
   5,896      2.37      7.4    DEPRECIATION              5,896       2.37      7.4
     388      0.16      0.5    LICENCES                    388       0.16      0.5
   6,284      2.53      7.9  TOTAL TRACTOR FIXED         6,284       2.53      7.9

  86,930     34.97    108.7  TRACTOR TOTAL              90,592      36.46    113.3

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  86,930     34.97    108.7  TOTAL VEHICLE COSTS        90,592      36.46    113.3

   5,420      2.18      6.8  INSURANCE COSTS             5,571       2.24      7.0
  25,294     10.18     31.6  ADMIN. AND INTEREST        25,996      10.46     32.5
  44,958     18.09     56.2  PICKUP AND DELIVERY        44,958      18.09     56.2
  18,067      7.27     22.6  PROFIT                     18,569       7.47     23.2
 180,669     72.69    225.9  TOTAL OPERATING COST      185,686      74.72    232.2


*****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                           *
*        A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*              GROSS VEHICLE WEIGHT      --      32,187  LBS.               *
*              AVERAGE PAYLOAD           --      13,007  LBS.               *
*              ESTIMATED ANNUAL QUANTITY --       5,203  TONS               *
*                                                                           *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*        P A V E D  R O A D S                 G R A V E L  R O A D S        *
*                                                                           *
*                 363.5     TOTAL OPERATING COST    373.7                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)       BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       14600 KG.           14600 KG.
      AVERAGE PAYLOAD                             5900 KG.            5900 KG.
      ESTIMATED ANNUAL QUANTITY                7080 TONNES         7080 TONNES
      TRIP RUNNING TIME                            3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                        3728 HRS.           3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                 $ 0
      DISTANCE WAGE                                    $ 0                 $ 0
      HOURLY WAGE                                  $ 56820             $ 56820
      WAGE BURDEN                                  $ 15532             $ 15532

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                       G R A V E L  R O A D S

                COST                                                      COST
                 PER     COST                                              PER     COST
  TOTAL      RUNNING      PER                                 TOTAL    RUNNING      PER
   COST         HOUR      KM.                                  COST       HOUR      KM.
      $            $                                              $          $
                                TRACTOR VARIABLE COSTS
 72,352        19.41     60.3     DRIVER                     72,352      19.41     60.3
 25,581         6.86     21.3     FUEL                       25,581       6.86     21.3
 18,694         5.01     15.6     REPAIRS                    22,433       6.02     18.7
    259         0.07      0.2     CLEANING                      259       0.07      0.2
                                  TRANSPORT
  4,082         1.09      3.4     TIRES                       5,837       1.57      4.9
120,968        32.44    100.8   TOTAL TRACTOR VARIABLE      126,462      33.93    105.4

                                TRACTOR FIXED COSTS
  5,896         1.58      4.9     DEPRECIATION                5,896       1.58      4.9
    388         0.10      0.3     LICENCES                      388       0.10      0.3
  6,284         1.68      5.2   TOTAL TRACTOR FIXED           6,284       1.68      5.2

127,252        34.12    106.0   TRACTOR TOTAL               132,746      35.61    110.6

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

127,252        34.12    106.0   TOTAL VEHICLE COSTS         132,746      35.61    110.6

  8,001         2.15      6.7   INSURANCE COSTS               8,227       2.21      6.9
 37,338        10.01     31.1   ADMIN. AND INTEREST          38,391      10.30     32.0
 67,437        18.09     56.2   PICKUP AND DELIVERY          67,437      18.09     56.2
 26,670         7.15     22.2   PROFIT                       27,422       7.36     22.9
266,698        71.52    222.2   TOTAL OPERATING COST        274,223      73.57    228.6


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.    ANNUAL DISTANCE TRAVELLED --      74,568  MI.           *
*               GROSS VEHICLE WEIGHT      --      32,187  LBS.          *
*               AVERAGE PAYLOAD           --      13,007  LBS.          *
*               ESTIMATED ANNUAL QUANTITY --       7,804  TONS          *
*                                                                       *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                       *
*         P A V E D   R O A D S              G R A V E L   R O A D S    *
*                                                                       *
*                  357.6     TOTAL OPERATING COST    367.9              *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    ALBERTA

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         16400 KG.          16400 KG.
      AVERAGE PAYLOAD                               6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                   2534 TONNES        2534 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 0                $ 0
      DISTANCE WAGE                                     $ 0                $ 0
      HOURLY WAGE                                  $ 17548            $ 17548
      WAGE BURDEN                                   $ 4789             $ 4789

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

             COST                                                      COST
              PER     COST                                              PER     COST
  TOTAL   RUNNING      PER                                 TOTAL    RUNNING      PER
   COST      HOUR      KM.                                  COST       HOUR      KM.
      $         $                                              $          $
                           TRACTOR VARIABLE COSTS
 22,337     17.97     55.8   DRIVER                       22,337      17.97     55.8
  6,741      5.42     16.9   FUEL                          6,741       5.42     16.9
  5,071      4.08     12.7   REPAIRS                       6,085       4.90     15.2
    149      0.12      0.4   CLEANING                        149       0.12      0.4
                             TRANSPORT
  1,315      1.06      3.3   TIRES                         1,881       1.51      4.7
 35,613     28.65     89.1 TOTAL TRACTOR VARIABLE         37,193      29.92     93.0

                           TRACTOR FIXED COSTS
  5,510      4.43     13.8   DEPRECIATION                  5,510       4.43     13.8
    402      0.32      1.0   LICENCES                        402       0.32      1.0
  5,912      4.75     14.8 TOTAL TRACTOR FIXED             5,912       4.75     14.8

 41,525     33.40    103.9 TRACTOR TOTAL                  43,105      34.67    107.8

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 41,525     33.40    103.9 TOTAL VEHICLE COSTS            43,105      34.67    107.8

  2,626      2.11      6.6 INSURANCE COSTS                 2,690       2.16      6.7
 12,252      9.86     30.6 ADMIN. AND INTEREST            12,555      10.10     31.4
 22,363     17.99     55.9 PICKUP AND DELIVERY            22,363      17.99     55.9
  8,752      7.04     21.9 PROFIT                          8,968       7.22     22.4
 87,518     70.40    218.9 TOTAL OPERATING COST           89,681      72.14    224.2


*************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y        *
*                                                                       *
*         A.    ANNUAL DISTANCE TRAVELLED --       24,856  MI.          *
*               GROSS VEHICLE WEIGHT      --       36,155 LBS.          *
*               AVERAGE PAYLOAD           --       13,966 LBS.          *
*               ESTIMATED ANNUAL QUANTITY --        2,793 TONS          *
*                                                                       *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                       *
*         P A V E D  R O A D S              G R A V E L  R O A D S      *
*                                                                       *
*                 352.3     TOTAL OPERATING COST   360.8                *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                        ALBERTA

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                             PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             16400 KG.         16400 KG.
      AVERAGE PAYLOAD                                   6335 KG.          6335 KG.
      ESTIMATED ANNUAL QUANTITY                    5068 TONNES       5068 TONNES
      TRIP RUNNING TIME                                 3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                             2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                               $ 0               $ 0
      DISTANCE WAGE                                         $ 0               $ 0
      HOURLY WAGE                                       $ 35096           $ 35096
      WAGE BURDEN                                        $ 9579            $ 9579

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                             G R A V E L   R O A D S

            COST                                                  COST
             PER     COST                                          PER      COST
  TOTAL  RUNNING      PER                              TOTAL   RUNNING       PER
   COST     HOUR      KM.                               COST      HOUR       KM.
      $        $                                           $         $
                           TRACTOR VARIABLE COSTS
 44,675    17.97     55.8    DRIVER                   44,675     17.97      55.8
 13,482     5.42     16.9    FUEL                     13,482      5.42      16.9
 10,141     4.08     12.7    REPAIRS                  12,169      4.90      15.2
    298     0.12      0.4    CLEANING                    298      0.12       0.4
                             TRANSPORT
  2,631     1.06      3.3    TIRES                     3,762      1.51       4.7
 71,227    28.65     89.1  TOTAL TRACTOR VARIABLE     74,386     29.92      93.0

                           TRACTOR FIXED COSTS
  5,510     2.22      6.9    DEPRECIATION              5,510      2.22       6.9
    402     0.16      0.5    LICENCES                    402      0.16       0.5
  5,912     2.38      7.4  TOTAL TRACTOR FIXED         5,912      2.38       7.4

 77,139    31.03     96.5  TRACTOR TOTAL              80,298     32.30     100.4

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 77,139    31.03     96.5  TOTAL VEHICLE COSTS        80,298     32.30     100.4

  5,008     2.01      6.3  INSURANCE COSTS             5,138      2.07       6.4
 23,371     9.40     29.2  ADMIN. AND INTEREST        23,977      9.65      30.0
 44,725    17.99     55.9  PICKUP AND DELIVERY        44,725     17.99      55.9
 16,694     6.72     20.9  PROFIT                     17,126      6.89      21.4
166,937    67.15    208.8  TOTAL OPERATING COST      171,264     68.90     214.1


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --       49,712  MI.               *
*              GROSS VEHICLE WEIGHT      --       36,155 LBS.               *
*              AVERAGE PAYLOAD           --       13,966 LBS.               *
*              ESTIMATED ANNUAL QUANTITY --        5,586 TONS               *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D   R O A D S              G R A V E L   R O A D S        *
*                                                                           *
*                  336.0     TOTAL OPERATING COST   344.6                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          ALBERTA
COMMODITY -- DRY FREIGHT                                ANNUAL DISTANCE -- 120000 KM.

A.      VEHICLE UTILIZATION                             PAVED ROAD          GRAVEL ROAD
        GROSS VEHICLE WEIGHT                            16400 KG.           16400 KG.
        AVERAGE PAYLOAD                                  6335 KG.            6335 KG.
        ESTIMATED ANNUAL QUANTITY                  7602 TONNES         7602 TONNES
        TRIP RUNNING TIME                                3.1 HRS.            3.1 HRS.
        ANNUAL RUNNING HOURS                            3728 HRS.           3728 HRS.

B.      DRIVER COSTS
        LOAD - UNLOAD TIME COST                              $ 0                 $ 0
        DISTANCE WAGE                                        $ 0                 $ 0
        HOURLY WAGE                                      $ 52644             $ 52644
        WAGE BURDEN                                      $ 14368             $ 14368

C.      TOTAL OPERATING COSTS
   P A V E D   R O A D S                                      G R A V E L   R O A D S

                 COST                                                          COST
                  PER      COST                                                 PER      COST
   TOTAL      RUNNING       PER                                    TOTAL    RUNNING       PER
    COST         HOUR       KM.                                     COST       HOUR       KM.
       $            $                                                  $          $
                                TRACTOR VARIABLE COSTS
  67,012        17.97      55.8   DRIVER                          67,012      17.97      55.8
  20,222         5.42      16.9   FUEL                            20,222       5.42      16.9
  15,212         4.08      12.7   REPAIRS                         18,254       4.90      15.2
     447         0.12       0.4   CLEANING                           447       0.12       0.4
                                  TRANSPORT
   3,946         1.06       3.3   TIRES                            5,643       1.51       4.7
 106,839        28.65      89.1 TOTAL TRACTOR VARIABLE           111,578      29.92      93.0

                                TRACTOR FIXED COSTS
   5,510         1.48       4.6   DEPRECIATION                     5,510       1.48       4.6
     402         0.11       0.3   LICENCES                           402       0.11       0.3
   5,912         1.59       4.9 TOTAL TRACTOR FIXED                5,912       1.59       4.9

 112,751        30.24      94.0 TRACTOR TOTAL                    117,490      31.51      97.9

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

 112,751        30.24      94.0 TOTAL VEHICLE COSTS              117,490      31.51      97.9

   7,391         1.98       6.2 INSURANCE COSTS                    7,585       2.03       6.3
  34,490         9.25      28.7 ADMIN. AND INTEREST               35,399       9.49      29.5
  67,088        17.99      55.9 PICKUP AND DELIVERY              67,088      17.99      55.9
  24,636         6.61      20.5 PROFIT                            25,285       6.78      21.1
 246,356        66.07     205.3 TOTAL OPERATING COST             252,847      67.80     210.7


*****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*        A.   ANNUAL DISTANCE TRAVELLED --       74,568  MI.                *
*             GROSS VEHICLE WEIGHT      --       36,155 LBS.                *
*             AVERAGE PAYLOAD           --       13,966 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --        8,380 TONS                *
*                                                                           *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*        P A V E D   R O A D S               G R A V E L   R O A D S        *
*                                                                           *
*                 330.4    TOTAL OPERATING COST   339.1                     *
*****************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) SASKATCHEWAN

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 40000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	14600 KG.	14600 KG.
AVERAGE PAYLOAD	5445 KG.	5445 KG.
ESTIMATED ANNUAL QUANTITY	2178 TONNES	2178 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	1243 HRS.	1243 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 0	$ 0
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 16156	$ 16156
WAGE BURDEN	$ 3893	$ 3893

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
20,049	16.13	50.1	DRIVER	20,049	16.13	50.1
6,702	5.39	16.8	FUEL	6,702	5.39	16.8
4,176	3.36	10.4	REPAIRS	5,011	4.03	12.5
155	0.12	0.4	CLEANING	155	0.12	0.4
			TRANSPORT			
1,305	1.05	3.3	TIRES	1,866	1.50	4.7
32,387	26.05	81.0	TOTAL TRACTOR VARIABLE	33,783	27.17	84.5
			TRACTOR FIXED COSTS			
5,785	4.65	14.5	DEPRECIATION	5,785	4.65	14.5
674	0.54	1.7	LICENCES	674	0.54	1.7
6,459	5.19	16.2	TOTAL TRACTOR FIXED	6,459	5.19	16.2
38,846	31.24	97.2	TRACTOR TOTAL	40,242	32.36	100.7
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
38,846	31.24	97.2	TOTAL VEHICLE COSTS	40,242	32.36	100.7
2,324	1.87	5.8	INSURANCE COSTS	2,381	1.92	6.0
10,844	8.73	27.1	ADMIN. AND INTEREST	11,112	8.94	27.8
17,696	14.24	44.2	PICKUP AND DELIVERY	17,696	14.24	44.2
7,746	6.23	19.4	PROFIT	7,937	6.39	19.8
77,456	62.31	193.7	TOTAL OPERATING COST	79,368	63.85	198.5

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	24,856 MI.
GROSS VEHICLE WEIGHT	--	32,187 LBS.
AVERAGE PAYLOAD	--	12,004 LBS.
ESTIMATED ANNUAL QUANTITY	--	2,401 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
311.7	TOTAL OPERATING COST	319.4

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    SASKATCHEWAN
COMMODITY -- DRY FREIGHT                                ANNUAL DISTA„CE --  80000 KM.
A.    VEHICLE UTILIZATION                                PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                               14600 KG.            14600 KG.
      AVERAGE PAYLOAD                                     5445 KG.             5445 KG.
      ESTIMATED ANNUAL QUANTITY                         4356 TONNES          4356 TONNES
      TRIP RUNNING TIME                                    3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                               2486 HRS.            2486 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                 $ 0                  $ 0
      DISTANCE WAGE                                           $ 0                  $ 0
      HOURLY WAGE                                         $ 32312              $ 32312
      WAGE BURDEN                                          $ 7786               $ 7786
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                        G R A V E L  R O A D S

               COST                                                      COST
               PER       COST                                            PER       COST
   TOTAL     RUNNING     PER                                   TOTAL   RUNNING     PER
   COST        HOUR      KM.                                   COST      HOUR      KM.
     $           $                                               $         $
                               TRACTOR VARIABLE COSTS
  40,098      16.13     50.1     DRIVER                       40,098     16.13     50.1
  13,404       5.39     16.8     FUEL                         13,404      5.39     16.8
   8,352       3.36     10.4     REPAIRS                      10,022      4.03     12.5
     311       0.13      0.4     CLEANING                        311      0.13      0.4
                                 TRANSPORT
   2,610       1.05      3.3     TIRES                         3,732      1.50      4.7
  64,775      26.06     81.0   TOTAL TRACTOR VARIABLE         67,567     27.18     84.5

                               TRACTOR FIXED COSTS
   5,785       2.33      7.2     DEPRECIATION                  5,785      2.33      7.2
     674       0.27      0.8     LICENCES                        674      0.27      0.8
   6,459       2.60      8.0   TOTAL TRACTOR FIXED             6,459      2.60      8.0

  71,234      28.66     89.0   TRACTOR TOTAL                  74,026     29.78     92.5

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  71,234      28.66     89.0   TOTAL VEHICLE COSTS            74,026     29.78     92.5

   4,382       1.76      5.5   INSURANCE COSTS                 4,497      1.81      5.6
  20,449       8.23     25.6   ADMIN. AND INTEREST            20,984      8.44     26.2
  35,393      14.24     44.2   PICKUP AND DELIVERY            35,393     14.24     44.2
  14,606       5.88     18.3   PROFIT                         14,989      6.03     18.7
 146,064      58.77    182.6   TOTAL OPERATING COST          149,889     60.30    187.2


*****************************************************************************
*         I M P E R I A L  E Q U I V A L E N T  S U M M A R Y               *
*                                                                           *
*         A.    ANNUAL DISTANCE TRAVELLED --       49,712  MI.              *
*               GROSS VEHICLE WEIGHT      --       32,187  LBS.             *
*               AVERAGE PAYLOAD           --       12,004  LBS.             *
*               ESTIMATED ANNUAL QUANTITY --        4,802  TONS             *
*                                                                           *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*         P A V E D  R O A D S               G R A V E L  R O A D S         *
*                                                                           *
*                 293.9     TOTAL OPERATING COST   301.3                    *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                  SASKATCHEWAN

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        14600 KG.           14600 KG.
      AVERAGE PAYLOAD                              5445 KG.            5445 KG.
      ESTIMATED ANNUAL QUANTITY                  6534 TONNES         6534 TONNES
      TRIP RUNNING TIME                             3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                         3728 HRS.           3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                 $ 0
      DISTANCE WAGE                                    $ 0                 $ 0
      HOURLY WAGE                                  $ 48468             $ 48468
      WAGE BURDEN                                  $ 11679             $ 11679

C.    TOTAL OPERATING COSTS
    P A V E D  R O A D S                               G R A V E L  R O A D S

               COST                                                COST
                PER      COST                                       PER      COST
   TOTAL    RUNNING       PER                            TOTAL   RUNNING      PER
    COST       HOUR       KM.                             COST      HOUR      KM.
       $          $                                          $         $
                               TRACTOR VARIABLE COSTS
  60,147      16.13      50.1    DRIVER                  60,147     16.13     50.1
  20,105       5.39      16.8    FUEL                    20,105      5.39     16.8
  12,527       3.36      10.4    REPAIRS                 15,033      4.03     12.5
     466       0.12       0.4    CLEANING                   466      0.12      0.4
                                 TRANSPORT
   3,915       1.05       3.3    TIRES                    5,598      1.50      4.7
  97,160      26.05      81.0  TOTAL TRACTOR VARIABLE   101,349     27.17     84.5

                               TRACTOR FIXED COSTS
   5,785       1.55       4.8    DEPRECIATION             5,785      1.55      4.8
     674       0.18       0.6    LICENCES                   674      0.18      0.6
   6,459       1.73       5.4  TOTAL TRACTOR FIXED        6,459      1.73      5.4

 103,619      27.78      86.4  TRACTOR TOTAL            107,808     28.90     89.9

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 103,619      27.78      86.4  TOTAL VEHICLE COSTS      107,808     28.90     89.9

   6,440       1.73       5.4  INSURANCE COSTS            6,612      1.77      5.5
  30,054       8.06      25.0  ADMIN. AND INTEREST       30,857      8.28     25.7
  53,089      14.24      44.2  PICKUP AND DELIVERY       53,089     14.24     44.2
  21,467       5.76      17.9  PROFIT                    22,041      5.91     18.4
 214,669      57.57     178.9  TOTAL OPERATING COST     220,407     59.10    183.7


*******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                             *
*         A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                  *
*              GROSS VEHICLE WEIGHT      --      32,187 LBS.                  *
*              AVERAGE PAYLOAD           --      12,004 LBS.                  *
*              ESTIMATED ANNUAL QUANTITY --       7,202 TONS                  *
*                                                                             *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                             *
*         P A V E D  R O A D S                G R A V E L  R O A D S          *
*                                                                             *
*                 287.9     TOTAL OPERATING COST   295.6                      *
*******************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) *MANITOBA*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE --* 40000 *KM.*

A. *VEHICLE UTILIZATION*	*PAVED ROAD*	*GRAVEL ROAD*
GROSS VEHICLE WEIGHT	14600 *KG.*	14600 *KG.*
AVERAGE PAYLOAD	6335 *KG.*	6335 *KG.*
ESTIMATED ANNUAL QUANTITY	2534 *TONNES*	2534 *TONNES*
TRIP RUNNING TIME	3.1 *HRS.*	3.1 *HRS.*
ANNUAL RUNNING HOURS	1243 *HRS.*	1243 *HRS.*

B. *DRIVER COSTS*		
LOAD - UNLOAD TIME COST	$ 0	$ 0
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 16156	$ 16156
WAGE BURDEN	$ 4226	$ 4226

C. *TOTAL OPERATING COSTS*

PAVED ROADS				*GRAVEL ROADS*		
TOTAL COST $	*COST PER RUNNING HOUR* $	*COST PER KM.*		*TOTAL COST* $	*COST PER RUNNING HOUR* $	*COST PER KM.*
			TRACTOR VARIABLE COSTS			
20,382	16.40	51.0	*DRIVER*	20,382	16.40	51.0
8,241	6.63	20.6	*FUEL*	8,241	6.63	20.6
4,027	3.24	10.1	*REPAIRS*	4,832	3.89	12.1
119	0.10	0.3	*CLEANING*	119	0.10	0.3
			TRANSPORT			
1,115	0.90	2.8	*TIRES*	1,594	1.28	4.0
33,884	27.27	84.8	*TOTAL TRACTOR VARIABLE*	35,168	28.30	88.0
			TRACTOR FIXED COSTS			
5,841	4.70	14.6	*DEPRECIATION*	5,841	4.70	14.6
482	0.39	1.2	*LICENCES*	482	0.39	1.2
6,323	5.09	15.8	*TOTAL TRACTOR FIXED*	6,323	5.09	15.8
40,207	32.36	100.6	*TRACTOR TOTAL*	41,491	33.39	103.8
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
40,207	32.36	100.6	*TOTAL VEHICLE COSTS*	41,491	33.39	103.8
2,498	2.01	6.2	*INSURANCE COSTS*	2,551	2.05	6.4
11,659	9.38	29.1	*ADMIN. AND INTEREST*	11,906	9.58	29.8
20,589	16.57	51.5	*PICKUP AND DELIVERY*	20,589	16.57	51.5
8,328	6.70	20.8	*PROFIT*	8,504	6.84	21.3
83,281	67.02	208.2	*TOTAL OPERATING COST*	85,041	68.43	212.8

IMPERIAL EQUIVALENT SUMMARY

A. *ANNUAL DISTANCE TRAVELLED --* 24,856 *MI.*
GROSS VEHICLE WEIGHT -- 32,187 *LBS.*
AVERAGE PAYLOAD -- 13,966 *LBS.*
ESTIMATED ANNUAL QUANTITY -- 2,793 *TONS*

B. *TOTAL OPERATING COST PER MILE (CENTS/MILE)*

PAVED ROADS		*GRAVEL ROADS*
335.1	*TOTAL OPERATING COST*	342.5

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) MANITOBA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	14600 KG.	14600 KG.
AVERAGE PAYLOAD	6335 KG.	6335 KG.
ESTIMATED ANNUAL QUANTITY	5068 TONNES	5068 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	2486 HRS.	2486 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 0	$ 0
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 32312	$ 32312
WAGE BURDEN	$ 8451	$ 8451

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
40,763	16.40	51.0	DRIVER	40,763	16.40	51.0
16,482	6.63	20.6	FUEL	16,482	6.63	20.6
8,053	3.24	10.1	REPAIRS	9,664	3.89	12.1
239	0.10	0.3	CLEANING	239	0.10	0.3
			TRANSPORT			
2,230	0.90	2.8	TIRES	3,188	1.28	4.0
67,767	27.27	84.8	TOTAL TRACTOR VARIABLE	70,336	28.30	88.0
			TRACTOR FIXED COSTS			
5,841	2.35	7.3	DEPRECIATION	5,841	2.35	7.3
482	0.19	0.6	LICENCES	482	0.19	0.6
6,323	2.54	7.9	TOTAL TRACTOR FIXED	6,323	2.54	7.9
74,090	29.81	92.7	TRACTOR TOTAL	76,659	30.84	95.9
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
74,090	29.81	92.7	TOTAL VEHICLE COSTS	76,659	30.84	95.9
4,737	1.91	5.9	INSURANCE COSTS	4,843	1.95	6.1
22,106	8.89	27.6	ADMIN. AND INTEREST	22,599	9.09	28.2
41,178	16.57	51.5	PICKUP AND DELIVERY	41,178	16.57	51.5
15,790	6.35	19.7	PROFIT	16,142	6.49	20.2
157,901	63.53	197.4	TOTAL OPERATING COST	161,421	64.94	201.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 32,187 LBS.
AVERAGE PAYLOAD -- 13,966 LBS.
ESTIMATED ANNUAL QUANTITY -- 5,586 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
317.7	TOTAL OPERATING COST	324.9

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                            MANITOBA
COMMODITY -- DRY FREIGHT                                     ANNUAL DISTANCE -- 120000 KM.
A.    VEHICLE UTILIZATION                                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                        14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                              6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                                  7602 TONNES        7602 TONNES
      TRIP RUNNING TIME                                             3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                                         3728 HRS.          3728 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                         $ 0                $ 0
      DISTANCE WAGE                                                   $ 0                $ 0
      HOURLY WAGE                                               $ 48468            $ 48468
      WAGE BURDEN                                               $ 12677            $ 12677
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                     G R A V E L   R O A D S
                 COST                                                           COST
                  PER      COST                                                  PER      COST
   TOTAL      RUNNING       PER                                    TOTAL     RUNNING       PER
    COST         HOUR       KM.                                     COST        HOUR       KM.
       $            $                                                  $           $
                               TRACTOR VARIABLE COSTS
  61,145        16.40      51.0   DRIVER                          61,145       16.40      51.0
  24,723         6.63      20.6   FUEL                            24,723        6.63      20.6
  12,080         3.24      10.1   REPAIRS                         14,496        3.89      12.1
     358         0.10       0.3   CLEANING                           358        0.10       0.3
                                  TRANSPORT
   3,344         0.90       2.8   TIRES                            4,782        1.28       4.0
 101,650        27.27      84.8 TOTAL TRACTOR VARIABLE           105,504       28.30      88.0

                               TRACTOR FIXED COSTS
   5,841         1.57       4.9   DEPRECIATION                     5,841        1.57       4.9
     482         0.13       0.4   LICENCES                           482        0.13       0.4
   6,323         1.70       5.3 TOTAL TRACTOR FIXED                6,323        1.70       5.3

 107,973        28.97      90.1 TRACTOR TOTAL                    111,827       30.00      93.3

                               TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 107,973        28.97      90.1 TOTAL VEHICLE COSTS              111,827       30.00      93.3

   6,976         1.87       5.8 INSURANCE COSTS                    7,134        1.91       5.9
  32,553         8.73      27.1 ADMIN. AND INTEREST               33,292        8.93      27.7
  61,766        16.57      51.5 PICKUP AND DELIVERY               61,766       16.57      51.5
  23,252         6.24      19.4 PROFIT                            23,780        6.38      19.8
 232,520        62.38     193.9 TOTAL OPERATING COST             237,799       63.79     198.2


*************************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                   *
*         A.    ANNUAL DISTANCE TRAVELLED --       74,568  MI.                      *
*               GROSS VEHICLE WEIGHT      --       32,187  LBS.                     *
*               AVERAGE PAYLOAD           --       13,966  LBS.                     *
*               ESTIMATED ANNUAL QUANTITY --        8,380  TONS                     *
*                                                                                   *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                   *
*         P A V E D   R O A D S                  G R A V E L   R O A D S            *
*                                                                                   *
*                    312.0      TOTAL OPERATING COST    319.0                       *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          ONTARIO

COMMODITY -- DRY FREIGHT                            ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD           GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          19000 KG.             19000 KG.
      AVERAGE PAYLOAD                                6335 KG.              6335 KG.
      ESTIMATED ANNUAL QUANTITY                    2534 TONNES          2534 TONNES
      TRIP RUNNING TIME                               3.1 HRS.              3.1 HRS.
      ANNUAL RUNNING HOURS                           1243 HRS.             1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0                   $ 0
      DISTANCE WAGE                                       $ 0                   $ 0
      HOURLY WAGE                                     $ 14590               $ 14590
      WAGE BURDEN                                      $ 4978                $ 4978

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                 G R A V E L   R O A D S

                 COST                                                   COST
                  PER      COST                                          PER       COST
  TOTAL       RUNNING       PER                               TOTAL    RUNNING      PER
   COST          HOUR       KM.                                COST       HOUR      KM.
      $             $                                            $          $
                               TRACTOR VARIABLE COSTS
 19,568         15.75      48.9  DRIVER                       19,568      15.75     48.9
  8,494          6.83      21.2  FUEL                          8,494       6.83     21.2
  5,095          4.10      12.7  REPAIRS                       6,115       4.92     15.3
    124          0.10       0.3  CLEANING                        124       0.10      0.3
                                 TRANSPORT
  1,286          1.03       3.2  TIRES                         1,839       1.48      4.6
 34,567         27.81      86.3  TOTAL TRACTOR VARIABLE       36,140      29.08     90.3

                               TRACTOR FIXED COSTS
  5,510          4.43      13.8  DEPRECIATION                  5,510       4.43     13.8
    615          0.49       1.5  LICENCES                        615       0.49      1.5
  6,125          4.92      15.3  TOTAL TRACTOR FIXED           6,125       4.92     15.3

 40,692         32.73     101.6  TRACTOR TOTAL                42,265      34.00    105.6

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 40,692         32.73     101.6  TOTAL VEHICLE COSTS          42,265      34.00    105.6

  2,436          1.96       6.1  INSURANCE COSTS               2,501       2.01      6.3
 11,370          9.15      28.4  ADMIN. AND INTEREST          11,671       9.39     29.2
 18,593         14.96      46.5  PICKUP AND DELIVERY          18,593      14.96     46.5
  8,121          6.53      20.3  PROFIT                        8,337       6.71     20.8
 81,212         65.33     202.9  TOTAL OPERATING COST         83,367      67.07    208.4


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*          A.   ANNUAL DISTANCE TRAVELLED --        24,856  MI.             *
*               GROSS VEHICLE WEIGHT      --        41,887  LBS.            *
*               AVERAGE PAYLOAD           --        13,966  LBS.            *
*               ESTIMATED ANNUAL QUANTITY --         2,793  TONS            *
*                                                                           *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*          P A V E D   R O A D S            G R A V E L   R O A D S         *
*                                                                           *
*                  326.5    TOTAL OPERATING COST   335.4                    *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                         ONTARIO
COMMODITY -- DRY FREIGHT                            ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                           PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          19000 KG.          19000 KG.
      AVERAGE PAYLOAD                                6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                 5068 TONNES        5068 TONNES
      TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                           2486 HRS.          2486 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                $ 0
      DISTANCE WAGE                                    $ 0                $ 0
      HOURLY WAGE                                 $ 29180            $ 29180
      WAGE BURDEN                                  $ 9955             $ 9955
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

               COST                                               COST
                PER      COST                                      PER      COST
  TOTAL     RUNNING       PER                          TOTAL   RUNNING       PER
   COST        HOUR       KM.                           COST      HOUR       KM.
      $           $                                        $         $
                              TRACTOR VARIABLE COSTS
 39,135       15.74      48.9   DRIVER                 39,135     15.74      48.9
 16,988        6.83      21.2   FUEL                   16,988      6.83      21.2
 10,191        4.10      12.7   REPAIRS                12,229      4.92      15.3
    249        0.10       0.3   CLEANING                  249      0.10       0.3
                                TRANSPORT
  2,573        1.04       3.2   TIRES                   3,679      1.48       4.6
 69,136       27.81      86.3 TOTAL TRACTOR VARIABLE   72,280     29.07      90.3

                              TRACTOR FIXED COSTS
  5,510        2.22       6.9   DEPRECIATION            5,510      2.22       6.9
    615        0.25       0.8   LICENCES                  615      0.25       0.8
  6,125        2.47       7.7 TOTAL TRACTOR FIXED       6,125      2.47       7.7

 75,261       30.28      94.0 TRACTOR TOTAL            78,405     31.54      98.0

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 75,261       30.28      94.0 TOTAL VEHICLE COSTS      78,405     31.54      98.0

  4,621        1.86       5.8 INSURANCE COSTS           4,750      1.91       5.9
 21,565        8.68      27.0 ADMIN. AND INTEREST      22,168      8.92      27.7
 37,186       14.96      46.5 PICKUP AND DELIVERY      37,186     14.96      46.5
 15,404        6.20      19.3 PROFIT                   15,834      6.37      19.8
154,037       61.98     192.6 TOTAL OPERATING COST    158,343     63.70     197.9


*************************************************************************
*     I M P E R I A L  E Q U I V A L E N T  S U M M A R Y               *
*                                                                       *
*     A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*          GROSS VEHICLE WEIGHT      --      41,887 LBS.                *
*          AVERAGE PAYLOAD           --      13,966 LBS.                *
*          ESTIMATED ANNUAL QUANTITY --       5,586 TONS                *
*                                                                       *
*     B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                       *
*     P A V E D  R O A D S                 G R A V E L  R O A D S       *
*                                                                       *
*              310.0     TOTAL OPERATING COST    318.5                  *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    ONTARIO

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           19000 KG.         19000 KG.
      AVERAGE PAYLOAD                                 6335 KG.          6335 KG.
      ESTIMATED ANNUAL QUANTITY                    7602 TONNES       7602 TONNES
      TRIP RUNNING TIME                               3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                           3728 HRS.         3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0               $ 0
      DISTANCE WAGE                                      $ 0               $ 0
      HOURLY WAGE                                    $ 43771           $ 43771
      WAGE BURDEN                                    $ 14933           $ 14933

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

               COST                                               COST
                PER      COST                                      PER      COST
   TOTAL    RUNNING       PER                          TOTAL   RUNNING       PER
    COST       HOUR       KM.                           COST      HOUR       KM.
       $          $                                        $         $
                              TRACTOR VARIABLE COSTS
  58,704      15.75      48.9   DRIVER                 58,704     15.75      48.9
  25,482       6.83      21.2   FUEL                   25,482      6.83      21.2
  15,286       4.10      12.7   REPAIRS                18,344      4.92      15.3
     373       0.10       0.3   CLEANING                  373      0.10       0.3
                                TRANSPORT
   3,859       1.04       3.2   TIRES                   5,518      1.48       4.6
 103,704      27.82      86.3 TOTAL TRACTOR VARIABLE  108,421     29.08      90.3

                              TRACTOR FIXED COSTS
   5,510       1.48       4.6   DEPRECIATION            5,510      1.48       4.6
     615       0.16       0.5   LICENCES                  615      0.16       0.5
   6,125       1.64       5.1 TOTAL TRACTOR FIXED       6,125      1.64       5.1

 109,829      29.46      91.4 TRACTOR TOTAL           114,546     30.72      95.4

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 109,829      29.46      91.4 TOTAL VEHICLE COSTS     114,546     30.72      95.4

   6,806       1.83       5.7 INSURANCE COSTS           7,000      1.88       5.8
  31,761       8.52      26.5 ADMIN. AND INTEREST      32,665      8.76      27.2
  55,780      14.96      46.5 PICKUP AND DELIVERY      55,780     14.96      46.5
  22,686       6.08      18.9 PROFIT                   23,332      6.26      19.4
 226,862      60.85     189.0 TOTAL OPERATING COST    233,323     62.58     194.3


*****************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                           *
*            A.    ANNUAL DISTANCE TRAVELLED --       74,568  MI.           *
*                  GROSS VEHICLE WEIGHT      --       41,887 LBS.           *
*                  AVERAGE PAYLOAD           --       13,966 LBS.           *
*                  ESTIMATED ANNUAL QUANTITY --        8,380 TONS           *
*                                                                           *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                           *
*            P A V E D   R O A D S           G R A V E L   R O A D S        *
*                                                                           *
*                    304.2     TOTAL OPERATING COST   312.7                 *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                                QUEBEC
COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                             PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                            18500 KG.            18500 KG.
      AVERAGE PAYLOAD                                  6335 KG.             6335 KG.
      ESTIMATED ANNUAL QUANTITY                      2534 TONNES          2534 TONNES
      TRIP RUNNING TIME                                 3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                             1243 HRS.            1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                               $ 0                  $ 0
      DISTANCE WAGE                                         $ 0                  $ 0
      HOURLY WAGE                                       $ 13385              $ 13385
      WAGE BURDEN                                        $ 3653               $ 3653

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                   G R A V E L   R O A D S

             COST                                                         COST
              PER      COST                                                PER      COST
  TOTAL   RUNNING       PER                                   TOTAL    RUNNING       PER
   COST      HOUR       KM.                                    COST       HOUR       KM.
      $         $                                                 $          $

                              TRACTOR VARIABLE COSTS
 17,038     13.71      42.6     DRIVER                       17,038      13.71      42.6
  9,468      7.62      23.7     FUEL                          9,468       7.62      23.7
  4,946      3.98      12.4     REPAIRS                       5,936       4.78      14.8
    124      0.10       0.3     CLEANING                        124       0.10       0.3
                                TRANSPORT
  1,286      1.03       3.2     TIRES                         1,839       1.48       4.6
 32,862     26.44      82.2   TOTAL TRACTOR VARIABLE         34,405      27.69      86.0

                              TRACTOR FIXED COSTS
  6,006      4.83      15.0     DEPRECIATION                  6,006       4.83      15.0
    822      0.66       2.1     LICENCES                        822       0.66       2.1
  6,828      5.49      17.1   TOTAL TRACTOR FIXED             6,828       5.49      17.1

 39,690     31.93      99.3   TRACTOR TOTAL                  41,233      33.18     103.1

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 39,690     31.93      99.3   TOTAL VEHICLE COSTS            41,233      33.18     103.1

  2,332      1.88       5.8   INSURANCE COSTS                 2,395       1.93       6.0
 10,883      8.76      27.2   ADMIN. AND INTEREST            11,179       9.00      27.9
 17,057     13.72      42.6   PICKUP AND DELIVERY            17,057      13.72      42.6
  7,774      6.26      19.4   PROFIT                          7,985       6.43      20.0
 77,736     62.55     194.3   TOTAL OPERATING COST           79,849      64.26     199.6


***************************************************************************************
*                                                                                     *
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                     *
*          A.    ANNUAL DISTANCE TRAVELLED --       24,856  MI.                       *
*                GROSS VEHICLE WEIGHT      --       40,785  LBS.                      *
*                AVERAGE PAYLOAD           --       13,966  LBS.                      *
*                ESTIMATED ANNUAL QUANTITY --        2,793  TONS                      *
*                                                                                     *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                           *
*                                                                                     *
*          P A V E D   R O A D S                  G R A V E L   R O A D S             *
*                                                                                     *
*                  312.7     TOTAL OPERATING COST   321.2                             *
***************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          QUEBEC

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          18500 KG.         18500 KG.
      AVERAGE PAYLOAD                                6335 KG.          6335 KG.
      ESTIMATED ANNUAL QUANTITY                  5068 TONNES      5068 TONNES
      TRIP RUNNING TIME                               3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                           2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0               $ 0
      DISTANCE WAGE                                       $ 0               $ 0
      HOURLY WAGE                                   $ 26769           $ 26769
      WAGE BURDEN                                    $ 7306            $ 7306

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

             COST                                                  COST
              PER     COST                                          PER     COST
  TOTAL   RUNNING      PER                              TOTAL   RUNNING      PER
   COST      HOUR      KM.                               COST      HOUR      KM.
      $         $                                           $         $
                            TRACTOR VARIABLE COSTS
 34,075     13.71     42.6    DRIVER                   34,075     13.71     42.6
 18,937      7.62     23.7    FUEL                     18,937      7.62     23.7
  9,893      3.98     12.4    REPAIRS                  11,871      4.78     14.8
    249      0.10      0.3    CLEANING                    249      0.10      0.3
                              TRANSPORT
  2,573      1.04      3.2    TIRES                     3,679      1.48      4.6
 65,727     26.45     82.2  TOTAL TRACTOR VARIABLE     68,811     27.69     86.0

                            TRACTOR FIXED COSTS
  6,006      2.42      7.5    DEPRECIATION              6,006      2.42      7.5
    822      0.33      1.0    LICENCES                    822      0.33      1.0
  6,828      2.75      8.5  TOTAL TRACTOR FIXED         6,828      2.75      8.5

 72,555     29.20     90.7  TRACTOR TOTAL              75,639     30.44     94.5

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

 72,555     29.20     90.7  TOTAL VEHICLE COSTS        75,639     30.44     94.5

  4,384      1.76      5.5  INSURANCE COSTS             4,510      1.81      5.6
 20,457      8.23     25.6  ADMIN. AND INTEREST        21,048      8.47     26.3
 34,114     13.72     42.6  PICKUP AND DELIVERY        34,114     13.72     42.6
 14,612      5.88     18.3  PROFIT                     15,035      6.05     18.8
146,122     58.79    182.7  TOTAL OPERATING COST      150,346     60.49    187.8


******************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                            *
*        A.    ANNUAL DISTANCE TRAVELLED --       49,712  MI.                *
*              GROSS VEHICLE WEIGHT      --       40,785  LBS.               *
*              AVERAGE PAYLOAD           --       13,966  LBS.               *
*              ESTIMATED ANNUAL QUANTITY --        5,586  TONS               *
*                                                                            *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                            *
*        P A V E D  R O A D S            G R A V E L  R O A D S              *
*                                                                            *
*                294.0     TOTAL OPERATING COST    302.2                     *
******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          QUEBEC
COMMODITY -- DRY FREIGHT                                ANNUAL DISTANCE -- 120000 KM.
A.     VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
       GROSS VEHICLE WEIGHT                             18500 KG.          18500 KG.
       AVERAGE PAYLOAD                                   6335 KG.           6335 KG.
       ESTIMATED ANNUAL QUANTITY                        7602 TONNES        7602 TONNES
       TRIP RUNNING TIME                                 3.1 HRS.           3.1 HRS.
       ANNUAL RUNNING HOURS                             3728 HRS.          3728 HRS.
B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                              $ 0                $ 0
       DISTANCE WAGE                                        $ 0                $ 0
       HOURLY WAGE                                      $ 40154            $ 40154
       WAGE BURDEN                                      $ 10959            $ 10959
C.     TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

            COST                                                 COST
             PER      COST                                        PER      COST
  TOTAL  RUNNING       PER                              TOTAL  RUNNING       PER
   COST     HOUR       KM.                               COST     HOUR       KM.
     $        $                                            $        $
                          TRACTOR VARIABLE COSTS
 51,113    13.71      42.6   DRIVER                    51,113    13.71      42.6
 28,405     7.62      23.7   FUEL                      28,405     7.62      23.7
 14,839     3.98      12.4   REPAIRS                   17,807     4.78      14.8
    373     0.10       0.3   CLEANING                     373     0.10       0.3
                             TRANSPORT
  3,859     1.04       3.2   TIRES                      5,518     1.48       4.6
 98,589    26.45      82.2 TOTAL TRACTOR VARIABLE     103,216    27.69      86.0

                          TRACTOR FIXED COSTS
  6,006     1.61       5.0   DEPRECIATION               6,006     1.61       5.0
    822     0.22       0.7   LICENCES                     822     0.22       0.7
  6,828     1.83       5.7 TOTAL TRACTOR FIXED          6,828     1.83       5.7

105,417    28.28      87.9 TRACTOR TOTAL              110,044    29.52      91.7

                          TRAILER VARIABLE COSTS
                            REPAIRS
                            CLEANING
                            TRANSPORT
                            TIRES
                          TOTAL TRAILER VARIABLE

                          TRAILER FIXED COSTS
                            DEPRECIATION
                            LICENCES
                          TOTAL TRAILER FIXED

                          TRAILER TOTAL

105,417    28.28      87.9 TOTAL VEHICLE COSTS        110,044    29.52      91.7

  6,435     1.73       5.4 INSURANCE COSTS              6,625     1.78       5.5
 30,030     8.05      25.0 ADMIN. AND INTEREST         30,918     8.29      25.8
 51,171    13.72      42.6 PICKUP AND DELIVERY         51,171    13.72      42.6
 21,450     5.75      17.9 PROFIT                      22,084     5.92      18.4
214,503    57.53     178.8 TOTAL OPERATING COST       220,842    59.23     184.0


***********************************************************************************
*                                                                                 *
*      I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                 *
*      A.    ANNUAL DISTANCE TRAVELLED --      74,568 MI.                         *
*            GROSS VEHICLE WEIGHT      --      40,785 LBS.                        *
*            AVERAGE PAYLOAD           --      13,966 LBS.                        *
*            ESTIMATED ANNUAL QUANTITY --       8,380 TONS                        *
*                                                                                 *
*      B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                           *
*                                                                                 *
*      P A V E D  R O A D S                  G R A V E L  R O A D S               *
*                                                                                 *
*              287.7    TOTAL OPERATING COST   296.1                              *
***********************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                     MARITIMES

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          13500 KG.          13500 KG.
      AVERAGE PAYLOAD                                4880 KG.           4880 KG.
      ESTIMATED ANNUAL QUANTITY                   1952 TONNES        1952 TONNES
      TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0                $ 0
      DISTANCE WAGE                                       $ 0                $ 0
      HOURLY WAGE                                     $ 10303            $ 10303
      WAGE BURDEN                                      $ 2246             $ 2246

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                             G R A V E L   R O A D S

               COST                                                 COST
                PER     COST                                         PER    COST
   TOTAL    RUNNING      PER                               TOTAL  RUNNING    PER
    COST       HOUR      KM.                                COST     HOUR    KM.
       $          $                                            $        $
                             TRACTOR VARIABLE COSTS
  12,549      10.10     31.4   DRIVER                     12,549    10.10   31.4
   8,903       7.16     22.3   FUEL                        8,903     7.16   22.3
   5,632       4.53     14.1   REPAIRS                     6,759     5.44   16.9
     149       0.12      0.4   CLEANING                      149     0.12    0.4
                               TRANSPORT
   1,253       1.01      3.1   TIRES                       1,791     1.44    4.5
  28,486      22.92     71.3 TOTAL TRACTOR VARIABLE       30,151    24.26   75.5

                             TRACTOR FIXED COSTS
   6,061       4.88     15.2   DEPRECIATION                6,061     4.88   15.2
     361       0.29      0.9   LICENCES                      361     0.29    0.9
   6,422       5.17     16.1 TOTAL TRACTOR FIXED           6,422     5.17   16.1

  34,908      28.09     87.4 TRACTOR TOTAL                36,573    29.43   91.6

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  34,908      28.09     87.4 TOTAL VEHICLE COSTS          36,573    29.43   91.6

   1,850       1.49      4.6 INSURANCE COSTS               1,919     1.54    4.8
   8,634       6.95     21.6 ADMIN. AND INTEREST           8,954     7.20   22.4
  10,114       8.14     25.3 PICKUP AND DELIVERY          10,114     8.14   25.3
   6,167       4.96     15.4 PROFIT                        6,396     5.15   16.0
  61,673      49.63    154.3 TOTAL OPERATING COST         63,956    51.46  160.1


*******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                             *
*         A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.                 *
*              GROSS VEHICLE WEIGHT      --       29,762 LBS.                 *
*              AVERAGE PAYLOAD           --       10,758 LBS.                 *
*              ESTIMATED ANNUAL QUANTITY --        2,152 TONS                 *
*                                                                             *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                             *
*         P A V E D   R O A D S            G R A V E L   R O A D S            *
*                                                                             *
*                248.3     TOTAL OPERATING COST    257.6                      *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                             MARITIMES
COMMODITY -- DRY FREIGHT
                                                     ANNUAL DISTANCE --   80000 KM.
A.      VEHICLE UTILIZATION                            PAVED ROAD           GRAVEL ROAD
        GROSS VEHICLE WEIGHT                            13500 KG.             13500 KG.
        AVERAGE PAYLOAD                                  4880 KG.              4880 KG.
        ESTIMATED ANNUAL QUANTITY                     3904 TONNES           3904 TONNES
        TRIP RUNNING TIME                                 3.1 HRS.              3.1 HRS.
        ANNUAL RUNNING HOURS                             2486 HRS.             2486 HRS.

B.      DRIVER COSTS
        LOAD - UNLOAD TIME COST                              $ 0                   $ 0
        DISTANCE WAGE                                        $ 0                   $ 0
        HOURLY WAGE                                      $ 20605               $ 20605
        WAGE BURDEN                                       $ 4492                $ 4492

C.      TOTAL OPERATING COSTS
   P A V E D   R O A D S                                G R A V E L   R O A D S

                COST                                                       COST
                 PER      COST                                              PER       COST
  TOTAL      RUNNING       PER                                 TOTAL    RUNNING        PER
   COST         HOUR       KM.                                  COST       HOUR        KM.
      $            $                                               $          $
                              TRACTOR VARIABLE COSTS
 25,097        10.10      31.4  DRIVER                        25,097      10.10       31.4
 17,807         7.16      22.3  FUEL                          17,807       7.16       22.3
 11,265         4.53      14.1  REPAIRS                       13,518       5.44       16.9
    298         0.12       0.4  CLEANING                         298       0.12        0.4
                                TRANSPORT
  2,505         1.01       3.1  TIRES                          3,583       1.44        4.5
 56,972        22.92      71.3 TOTAL TRACTOR VARIABLE         60,303      24.26       75.5

                               TRACTOR FIXED COSTS
  6,061         2.44       7.6  DEPRECIATION                   6,061       2.44        7.6
    361         0.15       0.5  LICENCES                         361       0.15        0.5
  6,422         2.59       8.1 TOTAL TRACTOR FIXED             6,422       2.59        8.1

 63,394        25.51      79.4 TRACTOR TOTAL                  66,725      26.85       83.6

                               TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 63,394        25.51      79.4 TOTAL VEHICLE COSTS            66,725      26.85       83.6

  3,437         1.38       4.3 INSURANCE COSTS                 3,573       1.44        4.5
 16,037         6.45      20.0 ADMIN. AND INTEREST            16,676       6.71       20.8
 20,228         8.14      25.3 PICKUP AND DELIVERY            20,228       8.14       25.3
 11,455         4.61      14.3 PROFIT                         11,911       4.79       14.9
114,551        46.09     143.3 TOTAL OPERATING COST          119,113      47.93      149.1


*****************************************************************************
*                                                                           *
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                           *
*       A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.               *
*             GROSS VEHICLE WEIGHT      --        29,762  LBS.              *
*             AVERAGE PAYLOAD           --        10,758  LBS.              *
*             ESTIMATED ANNUAL QUANTITY --         4,303  TONS              *
*                                                                           *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*       P A V E D   R O A D S             G R A V E L   R O A D S           *
*                                                                           *
*                230.6     TOTAL OPERATING COST    239.9                    *
*****************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)	*MARITIMES*
COMMODITY -- DRY FREIGHT	*ANNUAL DISTANCE -- 120000 KM.*

		PAVED ROAD	*GRAVEL ROAD*
A.	*VEHICLE UTILIZATION*		
	GROSS VEHICLE WEIGHT	13500 *KG.*	13500 *KG.*
	AVERAGE PAYLOAD	4880 *KG.*	4880 *KG.*
	ESTIMATED ANNUAL QUANTITY	5856 *TONNES*	5856 *TONNES*
	TRIP RUNNING TIME	3.1 *HRS.*	3.1 *HRS.*
	ANNUAL RUNNING HOURS	3728 *HRS.*	3728 *HRS.*
B.	*DRIVER COSTS*		
	LOAD - UNLOAD TIME COST	$ 0	$ 0
	DISTANCE WAGE	$ 0	$ 0
	HOURLY WAGE	$ 30908	$ 30908
	WAGE BURDEN	$ 6737	$ 6737

C. *TOTAL OPERATING COSTS*

PAVED ROADS				*GRAVEL ROADS*		
TOTAL COST $	*COST PER RUNNING HOUR* $	*COST PER KM.*		*TOTAL COST* $	*COST PER RUNNING HOUR* $	*COST PER KM.*
			TRACTOR VARIABLE COSTS			
37,645	10.10	31.4	*DRIVER*	37,645	10.10	31.4
26,710	7.16	22.3	*FUEL*	26,710	7.16	22.3
16,897	4.53	14.1	*REPAIRS*	20,277	5.44	16.9
447	0.12	0.4	*CLEANING*	447	0.12	0.4
			TRANSPORT			
3,758	1.01	3.1	*TIRES*	5,374	1.44	4.5
85,457	22.92	71.3	*TOTAL TRACTOR VARIABLE*	90,453	24.26	75.5
			TRACTOR FIXED COSTS			
6,061	1.63	5.1	*DEPRECIATION*	6,061	1.63	5.1
361	0.10	0.3	*LICENCES*	361	0.10	0.3
6,422	1.73	5.4	*TOTAL TRACTOR FIXED*	6,422	1.73	5.4
91,879	24.65	76.7	*TRACTOR TOTAL*	96,875	25.99	80.9
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
91,879	24.65	76.7	*TOTAL VEHICLE COSTS*	96,875	25.99	80.9
5,023	1.35	4.2	*INSURANCE COSTS*	5,228	1.40	4.4
23,440	6.29	19.5	*ADMIN. AND INTEREST*	24,398	6.54	20.3
30,341	8.14	25.3	*PICKUP AND DELIVERY*	30,341	8.14	25.3
16,743	4.49	14.0	*PROFIT*	17,427	4.67	14.5
167,426	44.92	139.7	*TOTAL OPERATING COST*	174,269	46.74	145.4

IMPERIAL EQUIVALENT SUMMARY

A.	*ANNUAL DISTANCE TRAVELLED*	--	74,568 *MI.*
	GROSS VEHICLE WEIGHT	--	29,762 *LBS.*
	AVERAGE PAYLOAD	--	10,758 *LBS.*
	ESTIMATED ANNUAL QUANTITY	--	6,455 *TONS*

B. *TOTAL OPERATING COST PER MILE (CENTS/MILE)*

PAVED ROADS		*GRAVEL ROADS*
224.8	*TOTAL OPERATING COST*	234.0

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)               NEWFOUNDLAND

COMMODITY -- DRY FREIGHT                       ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                          13500 KG.          13500 KG.
     AVERAGE PAYLOAD                                5335 KG.           5335 KG.
     ESTIMATED ANNUAL QUANTITY                   2134 TONNES        2134 TONNES
     TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                          1243 HRS.          1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 0                $ 0
     DISTANCE WAGE                                       $ 0                $ 0
     HOURLY WAGE                                      $ 8699             $ 8699
     WAGE BURDEN                                      $ 1984             $ 1984

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S
                                                   G R A V E L   R O A D S

            COST                                                   COST
             PER     COST                                           PER     COST
  TOTAL  RUNNING      PER                              TOTAL  RUNNING      PER
   COST     HOUR      KM.                               COST     HOUR      KM.
      $        $                                           $        $
                           TRACTOR VARIABLE COSTS
 10,683     8.60     26.7    DRIVER                 10,683     8.60     26.7
  9,273     7.46     23.2    FUEL                    9,273     7.46     23.2
  5,550     4.47     13.9    REPAIRS                 6,660     5.36     16.7
    149     0.12      0.4    CLEANING                  149     0.12      0.4
                             TRANSPORT
  1,253     1.01      3.1    TIRES                   1,791     1.44      4.5
 26,908    21.66     67.3  TOTAL TRACTOR VARIABLE   28,556    22.98     71.5

                           TRACTOR FIXED COSTS
  6,171     4.97     15.4    DEPRECIATION            6,171     4.97     15.4
    392     0.32      1.0    LICENCES                  392     0.32      1.0
  6,563     5.29     16.4  TOTAL TRACTOR FIXED       6,563     5.29     16.4

 33,471    26.95     83.7  TRACTOR TOTAL            35,119    28.27     87.9

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 33,471    26.95     83.7  TOTAL VEHICLE COSTS      35,119    28.27     87.9

  1,759     1.42      4.4  INSURANCE COSTS           1,827     1.47      4.6
  8,210     6.61     20.5  ADMIN. AND INTEREST       8,526     6.86     21.3
  9,336     7.51     23.3  PICKUP AND DELIVERY       9,336     7.51     23.3
  5,864     4.72     14.7  PROFIT                    6,090     4.90     15.2
 58,640    47.21    146.6  TOTAL OPERATING COST     60,898    49.01    152.3


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.            *
*              GROSS VEHICLE WEIGHT      --      29,762  LBS.           *
*              AVERAGE PAYLOAD           --      11,762  LBS.           *
*              ESTIMATED ANNUAL QUANTITY --       2,352  TONS           *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D   R O A D S               G R A V E L   R O A D S   *
*                                                                       *
*                 235.9    TOTAL OPERATING COST   245.1                 *
*************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) NEWFOUNDLAND

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A.		PAVED ROAD	GRAVEL ROAD
	VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
	GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
	AVERAGE PAYLOAD	5335 KG.	5335 KG.
	ESTIMATED ANNUAL QUANTITY	4268 TONNES	4268 TONNES
	TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
	ANNUAL RUNNING HOURS	2486 HRS.	2486 HRS.

B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 0	$ 0
	DISTANCE WAGE	$ 0	$ 0
	HOURLY WAGE	$ 17399	$ 17399
	WAGE BURDEN	$ 3968	$ 3968

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
21,367	8.60	26.7	DRIVER	21,367	8.60	26.7
18,547	7.46	23.2	FUEL	18,547	7.46	23.2
11,101	4.47	13.9	REPAIRS	13,321	5.36	16.7
298	0.12	0.4	CLEANING	298	0.12	0.4
			TRANSPORT			
2,505	1.01	3.1	TIRES	3,583	1.44	4.5
53,818	21.66	67.3	TOTAL TRACTOR VARIABLE	57,116	22.98	71.5
			TRACTOR FIXED COSTS			
6,171	2.48	7.7	DEPRECIATION	6,171	2.48	7.7
392	0.16	0.5	LICENCES	392	0.16	0.5
6,563	2.64	8.2	TOTAL TRACTOR FIXED	6,563	2.64	8.2
60,381	24.30	75.5	TRACTOR TOTAL	63,679	25.62	79.7
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
60,381	24.30	75.5	TOTAL VEHICLE COSTS	63,679	25.62	79.7
3,249	1.31	4.1	INSURANCE COSTS	3,384	1.36	4.2
15,161	6.10	19.0	ADMIN. AND INTEREST	15,794	6.35	19.7
18,673	7.51	23.3	PICKUP AND DELIVERY	18,673	7.51	23.3
10,829	4.36	13.5	PROFIT	11,281	4.54	14.1
108,293	43.58	135.4	TOTAL OPERATING COST	112,811	45.38	141.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 29,762 LBS.
AVERAGE PAYLOAD -- 11,762 LBS.
ESTIMATED ANNUAL QUANTITY -- 4,705 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
217.9	TOTAL OPERATING COST	226.9

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) **NEWFOUNDLAND**

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 120000 KM.*

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
	AVERAGE PAYLOAD	5335 KG.	5335 KG.
	ESTIMATED ANNUAL QUANTITY	6402 TONNES	6402 TONNES
	TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
	ANNUAL RUNNING HOURS	3728 HRS.	3728 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 0	$ 0
	DISTANCE WAGE	$ 0	$ 0
	HOURLY WAGE	$ 26098	$ 26098
	WAGE BURDEN	$ 5952	$ 5952

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
32,050	8.60	26.7	DRIVER	32,050	8.60	26.7
27,820	7.46	23.2	FUEL	27,820	7.46	23.2
16,651	4.47	13.9	REPAIRS	19,981	5.36	16.7
447	0.12	0.4	CLEANING	447	0.12	0.4
			TRANSPORT			
3,758	1.01	3.1	TIRES	5,374	1.44	4.5
80,726	21.66	67.3	TOTAL TRACTOR VARIABLE	85,672	22.98	71.5
			TRACTOR FIXED COSTS			
6,171	1.66	5.1	DEPRECIATION	6,171	1.66	5.1
392	0.11	0.3	LICENCES	392	0.11	0.3
6,563	1.77	5.4	TOTAL TRACTOR FIXED	6,563	1.77	5.4
87,289	23.43	72.7	TRACTOR TOTAL	92,235	24.75	76.9
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
87,289	23.43	72.7	TOTAL VEHICLE COSTS	92,235	24.75	76.9
4,738	1.27	3.9	INSURANCE COSTS	4,942	1.33	4.1
22,112	5.93	18.4	ADMIN. AND INTEREST	23,061	6.19	19.2
28,009	7.51	23.3	PICKUP AND DELIVERY	28,009	7.51	23.3
15,794	4.24	13.2	PROFIT	16,472	4.42	13.7
157,942	42.38	131.5	TOTAL OPERATING COST	164,719	44.20	137.2

IMPERIAL EQUIVALENT SUMMARY

A.	ANNUAL DISTANCE TRAVELLED	--	74,568 MI.
	GROSS VEHICLE WEIGHT	--	29,762 LBS.
	AVERAGE PAYLOAD	--	11,762 LBS.
	ESTIMATED ANNUAL QUANTITY	--	7,057 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
211.6	TOTAL OPERATING COST	220.8

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                         YUKON

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         15000 KG.          15000 KG.
      AVERAGE PAYLOAD                               5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                  2360 TONNES        2360 TONNES
      TRIP RUNNING TIME                             3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                         1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                $ 0
      DISTANCE WAGE                                    $ 0                $ 0
      HOURLY WAGE                                  $ 19487            $ 19487
      WAGE BURDEN                                   $ 5966             $ 5966

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

              COST                                                  COST
               PER     COST                                          PER      COST
  TOTAL    RUNNING      PER                               TOTAL  RUNNING       PER
   COST       HOUR      KM.                                COST     HOUR       KM.
      $          $                                            $        $
                             TRACTOR VARIABLE COSTS
 25,453      20.48     63.6    DRIVER                    25,453    20.48      63.6
  9,241       7.44     23.1    FUEL                       9,241     7.44      23.1
  5,667       4.56     14.2    REPAIRS                    6,801     5.47      17.0
    174       0.14      0.4    CLEANING                     174     0.14       0.4
                               TRANSPORT
  1,522       1.22      3.8    TIRES                      2,177     1.75       5.4
 42,057      33.84    105.1  TOTAL TRACTOR VARIABLE      43,846    35.28     109.5

                             TRACTOR FIXED COSTS
  5,510       4.43     13.8    DEPRECIATION               5,510     4.43      13.8
    300       0.24      0.8    LICENCES                     300     0.24       0.8
  5,810       4.67     14.6  TOTAL TRACTOR FIXED          5,810     4.67      14.6

 47,867      38.51    119.7  TRACTOR TOTAL               49,656    39.95     124.1

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 47,867      38.51    119.7  TOTAL VEHICLE COSTS         49,656    39.95     124.1

  2,918       2.35      7.3  INSURANCE COSTS              2,991     2.41       7.5
 13,616      10.96     34.0  ADMIN. AND INTEREST         13,959    11.23      34.9
 23,128      18.61     57.8  PICKUP AND DELIVERY         23,128    18.61      57.8
  9,725       7.83     24.3  PROFIT                       9,970     8.02      24.9
 97,254      78.26    243.1  TOTAL OPERATING COST        99,704    80.22     249.2


*******************************************************************************
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y                  *
*                                                                             *
*        A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.                  *
*             GROSS VEHICLE WEIGHT      --       33,069 LBS.                  *
*             AVERAGE PAYLOAD           --       13,007 LBS.                  *
*             ESTIMATED ANNUAL QUANTITY --        2,601 TONS                  *
*                                                                             *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                      *
*                                                                             *
*        P A V E D  R O A D S                G R A V E L  R O A D S           *
*                                                                             *
*                391.2     TOTAL OPERATING COST    401.0                      *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          YUKON
COMMODITY -- DRY FREIGHT                            ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           15000 KG.          15000 KG.
      AVERAGE PAYLOAD                                 5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                   4720 TONNES        4720 TONNES
      TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                        2486 HRS.           2486 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                        $ 0                $ 0
      WAGE BURDEN                                    $ 38973            $ 38973
                                                     $ 11932            $ 11932
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S
                                                    G R A V E L  R O A D S
              COST
               PER      COST                                        COST
   TOTAL   RUNNING      PER                               TOTAL      PER      COST
    COST      HOUR      KM.                                COST   RUNNING      PER
      $          $                                           $      HOUR       KM.
                                                                       $
                              TRACTOR VARIABLE COSTS
  50,905     20.48     63.6     DRIVER                    50,905     20.48     63.6
  18,483      7.44     23.1     FUEL                      18,483      7.44     23.1
  11,334      4.56     14.2     REPAIRS                   13,601      5.47     17.0
     348      0.14      0.4     CLEANING                     348      0.14      0.4
                                TRANSPORT
   3,045      1.23      3.8     TIRES                      4,354      1.75      5.4
  84,115     33.85    105.1   TOTAL TRACTOR VARIABLE      87,691     35.28    109.5

                              TRACTOR FIXED COSTS
   5,510      2.22      6.9     DEPRECIATION               5,510      2.22      6.9
     300      0.12      0.4     LICENCES                     300      0.12      0.4
   5,810      2.34      7.3   TOTAL TRACTOR FIXED          5,810      2.34      7.3

  89,925     36.19    112.4   TRACTOR TOTAL               93,501     37.62    116.8

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  89,925     36.19    112.4   TOTAL VEHICLE COSTS         93,501     37.62    116.8

   5,596      2.25      7.0   INSURANCE COSTS              5,743      2.31      7.2
  26,117     10.51     32.6   ADMIN. AND INTEREST         26,803     10.78     33.5
  46,256     18.61     57.8   PICKUP AND DELIVERY         46,256     18.61     57.8
  18,655      7.51     23.3   PROFIT                      19,145      7.70     23.9
 186,549     75.07    233.1   TOTAL OPERATING COST       191,448     77.02    239.2


************************************************************************
*                                                                      *
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y           *
*                                                                      *
*        A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.           *
*              GROSS VEHICLE WEIGHT      --      33,069  LBS.          *
*              AVERAGE PAYLOAD           --      13,007  LBS.          *
*              ESTIMATED ANNUAL QUANTITY --       5,203  TONS          *
*                                                                      *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                      *
*        P A V E D  R O A D S              G R A V E L  R O A D S      *
*                                                                      *
*                  375.1     TOTAL OPERATING COST   384.9              *
************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                              YUKON

COMMODITY -- DRY FREIGHT                                  ANNUAL DISTANCE -- 120000 KM.

A.     VEHICLE UTILIZATION                                 PAVED ROAD          GRAVEL ROAD
       GROSS VEHICLE WEIGHT                                15000 KG.            15000 KG.
       AVERAGE PAYLOAD                                      5900 KG.             5900 KG.
       ESTIMATED ANNUAL QUANTITY                          7080 TONNES          7080 TONNES
       TRIP RUNNING TIME                                     3.1 HRS.             3.1 HRS.
       ANNUAL RUNNING HOURS                                3728 HRS.            3728 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                                  $ 0                  $ 0
       DISTANCE WAGE                                            $ 0                  $ 0
       HOURLY WAGE                                          $ 58460              $ 58460
       WAGE BURDEN                                          $ 17898              $ 17898

C.     TOTAL OPERATING COSTS
    P A V E D   R O A D S                                   G R A V E L   R O A D S

              COST                                                          COST
               PER      COST                                                 PER      COST
   TOTAL   RUNNING       PER                                    TOTAL    RUNNING       PER
    COST      HOUR       KM.                                     COST       HOUR       KM.
       $         $                                                  $          $
                             TRACTOR VARIABLE COSTS
  76,358     20.48      63.6   DRIVER                          76,358      20.48      63.6
  27,724      7.44      23.1   FUEL                            27,724       7.44      23.1
  17,002      4.56      14.2   REPAIRS                         20,402       5.47      17.0
     522      0.14       0.4   CLEANING                           522       0.14       0.4
                               TRANSPORT
   4,567      1.22       3.8   TIRES                            6,531       1.75       5.4
 126,173     33.84     105.1 TOTAL TRACTOR VARIABLE           131,537      35.28     109.5

                             TRACTOR FIXED COSTS
   5,510      1.48       4.6   DEPRECIATION                     5,510       1.48       4.6
     300      0.08       0.3   LICENCES                           300       0.08       0.3
   5,810      1.56       4.9 TOTAL TRACTOR FIXED                5,810       1.56       4.9

 131,983     35.40     110.0 TRACTOR TOTAL                    137,347      36.84     114.4

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 131,983     35.40     110.0 TOTAL VEHICLE COSTS              137,347      36.84     114.4

   8,275      2.22       6.9 INSURANCE COSTS                    8,496       2.28       7.1
  38,618     10.36      32.2 ADMIN. AND INTEREST               39,647      10.63      33.0
  69,384     18.61      57.8 PICKUP AND DELIVERY               69,384      18.61      57.8
  27,585      7.40      23.0 PROFIT                            28,319       7.60      23.6
 275,845     73.99     229.9 TOTAL OPERATING COST             283,193      75.96     235.9


*****************************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                       *
*                                                                                       *
*          A.    ANNUAL DISTANCE TRAVELLED --         74,568  MI.                       *
*                GROSS VEHICLE WEIGHT      --         33,069 LBS.                       *
*                AVERAGE PAYLOAD           --         13,007 LBS.                       *
*                ESTIMATED ANNUAL QUANTITY --          7,804 TONS                       *
*                                                                                       *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                             *
*                                                                                       *
*          P A V E D   R O A D S               G R A V E L   R O A D S                  *
*                                                                                       *
*                   370.0      TOTAL OPERATING COST    379.6                            *
*****************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                       N.W.T.
COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  40000 KM.
A.    VEHICLE UTILIZATION                            PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           12000 KG.        12000 KG.
      AVERAGE PAYLOAD                                 5435 KG.         5435 KG.
      ESTIMATED ANNUAL QUANTITY                     2174 TONNES      2174 TONNES
      TRIP RUNNING TIME                                3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                            1243 HRS.        1243 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 0              $ 0
      DISTANCE WAGE                                        $ 0              $ 0
      HOURLY WAGE                                      $ 16976          $ 16976
      WAGE BURDEN                                       $ 4087           $ 4087
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S
               COST                                                COST
                PER      COST                                       PER      COST
  TOTAL     RUNNING       PER                          TOTAL    RUNNING       PER
   COST        HOUR       KM.                           COST       HOUR       KM.
      $           $                                        $          $
                             TRACTOR VARIABLE COSTS
 21,063       16.95      52.7  DRIVER                 21,063      16.95      52.7
  9,079        7.31      22.7  FUEL                    9,079       7.31      22.7
  5,369        4.32      13.4  REPAIRS                 6,443       5.18      16.1
    149        0.12       0.4  CLEANING                  149       0.12       0.4
                               TRANSPORT
  1,522        1.22       3.8  TIRES                   2,177       1.75       5.4
 37,182       29.92      93.0 TOTAL TRACTOR VARIABLE  38,911      31.31      97.3

                             TRACTOR FIXED COSTS
  5,510        4.43      13.8  DEPRECIATION            5,510       4.43      13.8
    211        0.17       0.5  LICENCES                  211       0.17       0.5
  5,721        4.60      14.3 TOTAL TRACTOR FIXED      5,721       4.60      14.3

 42,903       34.52     107.3 TRACTOR TOTAL           44,632      35.91     111.6

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                              TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 42,903       34.52     107.3 TOTAL VEHICLE COSTS     44,632      35.91     111.6

  2,526        2.03       6.3 INSURANCE COSTS          2,597       2.09       6.5
 11,788        9.49      29.5 ADMIN. AND INTEREST     12,119       9.75      30.3
 18,561       14.94      46.4 PICKUP AND DELIVERY     18,561      14.94      46.4
  8,420        6.78      21.1 PROFIT                   8,657       6.97      21.6
 84,198       67.76     210.6 TOTAL OPERATING COST    86,566      69.66     216.4


*************************************************************************
*                                                                       *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.            *
*             GROSS VEHICLE WEIGHT      --       26,455 LBS.            *
*             AVERAGE PAYLOAD           --       11,982 LBS.            *
*             ESTIMATED ANNUAL QUANTITY --        2,396 TONS            *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D  R O A D S              G R A V E L  R O A D S       *
*                                                                       *
*                 338.9     TOTAL OPERATING COST   348.3                *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                         N.W.T.

COMMODITY -- DRY FREIGHT                            ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                             PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                             12000 KG.         12000 KG.
     AVERAGE PAYLOAD                                   5435 KG.          5435 KG.
     ESTIMATED ANNUAL QUANTITY                     4348 TONNES       4348 TONNES
     TRIP RUNNING TIME                                 3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                             2486 HRS.         2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                                $ 0               $ 0
     DISTANCE WAGE                                          $ 0               $ 0
     HOURLY WAGE                                        $ 33953           $ 33953
     WAGE BURDEN                                         $ 8173            $ 8173

C.   TOTAL OPERATING COSTS
  P A V E D  R O A D S                              G R A V E L  R O A D S

            COST                                                 COST
             PER    COST                                          PER    COST
  TOTAL  RUNNING     PER                                 TOTAL RUNNING    PER
   COST     HOUR     KM.                                  COST    HOUR    KM.
      $        $                                             $       $
                          TRACTOR VARIABLE COSTS
 42,126    16.95    52.7    DRIVER                      42,126   16.95   52.7
 18,159     7.31    22.7    FUEL                        18,159    7.31   22.7
 10,738     4.32    13.4    REPAIRS                     12,885    5.18   16.1
    298     0.12     0.4    CLEANING                       298    0.12    0.4
                            TRANSPORT
  3,045     1.23     3.8    TIRES                        4,354    1.75    5.4
 74,366    29.93    93.0  TOTAL TRACTOR VARIABLE        77,822   31.31   97.3

                          TRACTOR FIXED COSTS
  5,510     2.22     6.9    DEPRECIATION                 5,510    2.22    6.9
    211     0.08     0.3    LICENCES                       211    0.08    0.3
  5,721     2.30     7.2  TOTAL TRACTOR FIXED            5,721    2.30    7.2

 80,087    32.23   100.2  TRACTOR TOTAL                 83,543   33.61  104.5

                          TRAILER VARIABLE COSTS
                            REPAIRS
                            CLEANING
                            TRANSPORT
                            TIRES
                          TOTAL TRAILER VARIABLE

                          TRAILER FIXED COSTS
                            DEPRECIATION
                            LICENCES
                          TOTAL TRAILER FIXED

                          TRAILER TOTAL

 80,087    32.23   100.2  TOTAL VEHICLE COSTS           83,543   33.61  104.5

  4,817     1.94     6.0  INSURANCE COSTS                4,959    2.00    6.2
 22,478     9.04    28.1  ADMIN. AND INTEREST           23,141    9.31   28.9
 37,121    14.93    46.4  PICKUP AND DELIVERY           37,121   14.93   46.4
 16,056     6.46    20.1  PROFIT                        16,529    6.65   20.7
160,559    64.60   200.8  TOTAL OPERATING COST         165,293   66.50  206.7


********************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                *
*                                                                              *
*         A.    ANNUAL DISTANCE TRAVELLED --      49,712 MI.                   *
*               GROSS VEHICLE WEIGHT      --      26,455 LBS.                  *
*               AVERAGE PAYLOAD           --      11,982 LBS.                  *
*               ESTIMATED ANNUAL QUANTITY --       4,793 TONS                  *
*                                                                              *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                              *
*         P A V E D  R O A D S               G R A V E L  R O A D S            *
*                                                                              *
*                 323.1     TOTAL OPERATING COST   332.6                       *
********************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                      N.W.T.
COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE -- 120000 KM.
A.    VEHICLE UTILIZATION                         PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         12000 KG.       12000 KG.
      AVERAGE PAYLOAD                               5435 KG.        5435 KG.
      ESTIMATED ANNUAL QUANTITY                 6522 TONNES     6522 TONNES
      TRIP RUNNING TIME                              3.1 HRS.        3.1 HRS.
      ANNUAL RUNNING HOURS                          3728 HRS.       3728 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 0             $ 0
      DISTANCE WAGE                                   $ 0             $ 0
      HOURLY WAGE                                 $ 50929         $ 50929
      WAGE BURDEN                                 $ 12260         $ 12260
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                  G R A V E L   R O A D S

             COST                                                           COST
              PER      COST                                                  PER      COST
  TOTAL   RUNNING       PER                                       TOTAL  RUNNING       PER
   COST      HOUR       KM.                                        COST     HOUR       KM.
      $         $                                                     $        $
                              TRACTOR VARIABLE COSTS
 63,189     16.95      52.7     DRIVER                           63,189    16.95      52.7
 27,238      7.31      22.7     FUEL                             27,238     7.31      22.7
 16,107      4.32      13.4     REPAIRS                          19,328     5.18      16.1
    447      0.12       0.4     CLEANING                            447     0.12       0.4
                                TRANSPORT
  4,567      1.22       3.8     TIRES                             6,531     1.75       5.4
111,548     29.92      93.0   TOTAL TRACTOR VARIABLE            116,733    31.31      97.3

                              TRACTOR FIXED COSTS
  5,510      1.48       4.6     DEPRECIATION                      5,510     1.48       4.6
    211      0.06       0.2     LICENCES                            211     0.06       0.2
  5,721      1.54       4.8   TOTAL TRACTOR FIXED                 5,721     1.54       4.8

117,269     31.46      97.8   TRACTOR TOTAL                     122,454    32.85     102.1

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

117,269     31.46      97.8   TOTAL VEHICLE COSTS               122,454    32.85     102.1

  7,108      1.91       5.9   INSURANCE COSTS                     7,321     1.96       6.1
 33,169      8.90      27.6   ADMIN. AND INTEREST                34,163     9.16      28.5
 55,682     14.93      46.4   PICKUP AND DELIVERY                55,682    14.93      46.4
 23,692      6.35      19.7   PROFIT                             24,402     6.55      20.3
236,920     63.55     197.4   TOTAL OPERATING COST              244,022    65.45     203.4


*********************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                               *
*          A.     ANNUAL DISTANCE TRAVELLED --        74,568  MI.               *
*                 GROSS VEHICLE WEIGHT      --        26,455  LBS.              *
*                 AVERAGE PAYLOAD           --        11,982  LBS.              *
*                 ESTIMATED ANNUAL QUANTITY --         7,189  TONS              *
*                                                                               *
*          B.     TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                               *
*          P A V E D   R O A D S                G R A V E L   R O A D S         *
*                                                                               *
*                   317.7     TOTAL OPERATING COST   327.3                      *
*********************************************************************************
```

2 - AXLE DRY FREIGHT (DIESEL)

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)          BRITISH COLUMBIA
COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  40000 KM.

A.     VEHICLE UTILIZATION                           PAVED ROAD      GRAVEL ROAD
       GROSS VEHICLE WEIGHT                           14600 KG.        14600 KG.
       AVERAGE PAYLOAD                                 5900 KG.         5900 KG.
       ESTIMATED ANNUAL QUANTITY                    2360 TONNES      2360 TONNES
       TRIP RUNNING TIME                               3.1 HRS.         3.1 HRS.
       ANNUAL RUNNING HOURS                           1243 HRS.        1243 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                             $ 0              $ 0
       DISTANCE WAGE                                       $ 0              $ 0
       HOURLY WAGE                                     $ 18940          $ 18940
       WAGE BURDEN                                      $ 5177           $ 5177

C.     TOTAL OPERATING COSTS
   P A V E D   R O A D S                               G R A V E L   R O A D S

                COST                                                COST
                 PER      COST                                       PER     COST
   TOTAL     RUNNING       PER                              TOTAL  RUNNING    PER
    COST        HOUR       KM.                               COST     HOUR    KM.
       $           $                                            $        $
                                TRACTOR VARIABLE COSTS
  24,117       19.41      60.3    DRIVER                   24,117    19.41   60.3
   7,285        5.86      18.2    FUEL                      7,285     5.86   18.2
   5,608        4.51      14.0    REPAIRS                   6,730     5.42   16.8
      86        0.07       0.2    CLEANING                     86     0.07    0.2
                                  TRANSPORT
   1,361        1.10       3.4    TIRES                     1,946     1.57    4.9
  38,457       30.95      96.1  TOTAL TRACTOR VARIABLE     40,164    32.33  100.4

                                TRACTOR FIXED COSTS
   6,574        5.29      16.4    DEPRECIATION              6,574     5.29   16.4
     388        0.31       1.0    LICENCES                    388     0.31    1.0
   6,962        5.60      17.4  TOTAL TRACTOR FIXED         6,962     5.60   17.4

  45,419       36.55     113.5  TRACTOR TOTAL              47,126    37.93  117.8

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

  45,419       36.55     113.5  TOTAL VEHICLE COSTS        47,126    37.93  117.8

   2,790        2.24       7.0  INSURANCE COSTS             2,860     2.30    7.2
  13,021       10.48      32.6  ADMIN. AND INTEREST        13,349    10.74   33.4
  22,479       18.09      56.2  PICKUP AND DELIVERY        22,479    18.09   56.2
   9,301        7.48      23.3  PROFIT                      9,535     7.67   23.8
  93,010       74.84     232.6  TOTAL OPERATING COST       95,349    76.73  238.4


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.           *
*              GROSS VEHICLE WEIGHT      --       32,187 LBS.           *
*              AVERAGE PAYLOAD           --       13,007 LBS.           *
*              ESTIMATED ANNUAL QUANTITY --        2,601 TONS           *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D   R O A D S             G R A V E L   R O A D S     *
*                                                                       *
*                374.3     TOTAL OPERATING COST   383.7                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)          BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                       ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         14600 KG.          14600 KG.
      AVERAGE PAYLOAD                               5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                   4720 TONNES        4720 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0                $ 0
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 37880            $ 37880
      WAGE BURDEN                                    $ 10355            $ 10355

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                             G R A V E L  R O A D S

            COST                                                COST
             PER    COST                                         PER    COST
  TOTAL  RUNNING     PER                              TOTAL  RUNNING     PER
   COST     HOUR     KM.                               COST     HOUR     KM.
      $        $                                          $        $
                        TRACTOR VARIABLE COSTS
 48,235    19.41    60.3   DRIVER                    48,235    19.41    60.3
 14,570     5.86    18.2   FUEL                      14,570     5.86    18.2
 11,217     4.51    14.0   REPAIRS                   13,460     5.42    16.8
    173     0.07     0.2   CLEANING                     173     0.07     0.2
                           TRANSPORT
  2,721     1.09     3.4   TIRES                      3,891     1.57     4.9
 76,916    30.94    96.1 TOTAL TRACTOR VARIABLE      80,329    32.33   100.4

                         TRACTOR FIXED COSTS
  6,574     2.64     8.2   DEPRECIATION               6,574     2.64     8.2
    388     0.16     0.5   LICENCES                     388     0.16     0.5
  6,962     2.80     8.7 TOTAL TRACTOR FIXED          6,962     2.80     8.7

 83,878    33.74   104.8 TRACTOR TOTAL               87,291    35.13   109.1

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 83,878    33.74   104.8 TOTAL VEHICLE COSTS         87,291    35.13   109.1

  5,295     2.13     6.6 INSURANCE COSTS              5,435     2.19     6.8
 24,708     9.94    30.9 ADMIN. AND INTEREST         25,363    10.20    31.7
 44,958    18.09    56.2 PICKUP AND DELIVERY         44,958    18.09    56.2
 17,649     7.10    22.1 PROFIT                      18,116     7.29    22.6
176,488    71.00   220.6 TOTAL OPERATING COST       181,163    72.90   226.4


***************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                         *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.               *
*             GROSS VEHICLE WEIGHT      --      32,187  LBS.              *
*             AVERAGE PAYLOAD           --      13,007  LBS.              *
*             ESTIMATED ANNUAL QUANTITY --       5,203  TONS              *
*                                                                         *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                         *
*        P A V E D  R O A D S            G R A V E L  R O A D S           *
*                                                                         *
*                355.0     TOTAL OPERATING COST   364.3                   *
***************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)          BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE -- 120000 KM.

                                                    PAVED ROAD       GRAVEL ROAD
A.    VEHICLE UTILIZATION
      GROSS VEHICLE WEIGHT                          14600 KG.         14600 KG.
      AVERAGE PAYLOAD                                5900 KG.          5900 KG.
      ESTIMATED ANNUAL QUANTITY                   7080 TONNES       7080 TONNES
      TRIP RUNNING TIME                               3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                           3728 HRS.         3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0               $ 0
      DISTANCE WAGE                                    $ 0               $ 0
      HOURLY WAGE                                    $ 56820           $ 56820
      WAGE BURDEN                                    $ 15532           $ 15532

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                             G R A V E L   R O A D S

                  COST                                              COST
                   PER      COST                                     PER      COST
   TOTAL       RUNNING       PER                           TOTAL  RUNNING      PER
    COST          HOUR       KM.                            COST     HOUR      KM.
       $             $                                         $        $
                                TRACTOR VARIABLE COSTS
  72,352         19.41      60.3  DRIVER                  72,352    19.41     60.3
  21,854          5.86      18.2  FUEL                    21,854     5.86     18.2
  16,825          4.51      14.0  REPAIRS                 20,190     5.42     16.8
     259          0.07       0.2  CLEANING                   259     0.07      0.2
                                  TRANSPORT
   4,082          1.09       3.4  TIRES                    5,837     1.57      4.9
 115,372         30.94      96.1 TOTAL TRACTOR VARIABLE  120,492    32.33    100.4

                                 TRACTOR FIXED COSTS
   6,574          1.76       5.5   DEPRECIATION            6,574     1.76      5.5
     388          0.10       0.3   LICENCES                  388     0.10      0.3
   6,962          1.86       5.8 TOTAL TRACTOR FIXED       6,962     1.86      5.8

 122,334         32.80     101.9 TRACTOR TOTAL           127,454    34.19    106.2

                                 TRAILER VARIABLE COSTS
                                   REPAIRS
                                   CLEANING
                                   TRANSPORT
                                   TIRES
                                 TOTAL TRAILER VARIABLE

                                 TRAILER FIXED COSTS
                                   DEPRECIATION
                                   LICENCES
                                 TOTAL TRAILER FIXED

                                 TRAILER TOTAL

 122,334         32.80     101.9 TOTAL VEHICLE COSTS     127,454    34.19    106.2

   7,799          2.09       6.5 INSURANCE COSTS           8,009     2.15      6.7
  36,394          9.76      30.3 ADMIN. AND INTEREST      37,376    10.02     31.1
  67,437         18.09      56.2 PICKUP AND DELIVERY      67,437    18.09     56.2
  25,996          6.97      21.7 PROFIT                   26,697     7.16     22.2
 259,960         69.71     216.6 TOTAL OPERATING COST    266,973    71.61    222.4


****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                          *
*         A.    ANNUAL DISTANCE TRAVELLED --       74,568  MI.             *
*               GROSS VEHICLE WEIGHT      --       32,187 LBS.             *
*               AVERAGE PAYLOAD           --       13,007 LBS.             *
*               ESTIMATED ANNUAL QUANTITY --        7,804 TONS             *
*                                                                          *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                          *
*         P A V E D   R O A D S             G R A V E L   R O A D S        *
*                                                                          *
*                 348.6    TOTAL OPERATING COST   357.9                    *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                     ALBERTA
COMMODITY -- DRY FREIGHT                      ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                       PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                       16400 KG.         16400 KG.
     AVERAGE PAYLOAD                             6335 KG.          6335 KG.
     ESTIMATED ANNUAL QUANTITY                2534 TONNES       2534 TONNES
     TRIP RUNNING TIME                           3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                       1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                          $ 0               $ 0
     DISTANCE WAGE                                    $ 0               $ 0
     HOURLY WAGE                                  $ 17548           $ 17548
     WAGE BURDEN                                   $ 4789            $ 4789

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                            G R A V E L   R O A D S

              COST                                              COST
               PER   COST                                        PER   COST
   TOTAL   RUNNING    PER                            TOTAL   RUNNING    PER
    COST      HOUR    KM.                             COST      HOUR    KM.
       $         $                                       $         $
                           TRACTOR VARIABLE COSTS
  22,337     17.97   55.8    DRIVER                 22,337     17.97   55.8
   5,355      4.31   13.4    FUEL                    5,355      4.31   13.4
   4,574      3.68   11.4    REPAIRS                 5,488      4.42   13.7
     149      0.12    0.4    CLEANING                  149      0.12    0.4
                             TRANSPORT
   1,315      1.06    3.3    TIRES                   1,881      1.51    4.7
  33,730     27.14   84.3  TOTAL TRACTOR VARIABLE   35,210     28.33   88.0

                           TRACTOR FIXED COSTS
   6,144      4.94   15.4    DEPRECIATION            6,144      4.94   15.4
     402      0.32    1.0    LICENCES                  402      0.32    1.0
   6,546      5.26   16.4  TOTAL TRACTOR FIXED       6,546      5.26   16.4

  40,276     32.40  100.7  TRACTOR TOTAL            41,756     33.59  104.4

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

  40,276     32.40  100.7  TOTAL VEHICLE COSTS      41,756     33.59  104.4

   2,574      2.07    6.4  INSURANCE COSTS           2,635      2.12    6.6
  12,013      9.67   30.0  ADMIN. AND INTEREST      12,297      9.89   30.7
  22,363     17.99   55.9  PICKUP AND DELIVERY      22,363     17.99   55.9
   8,581      6.90   21.5  PROFIT                    8,783      7.07   22.0
  85,807     69.03  214.5  TOTAL OPERATING COST     87,834     70.66  219.6


***************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                         *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.               *
*             GROSS VEHICLE WEIGHT      --      36,155 LBS.               *
*             AVERAGE PAYLOAD           --      13,966 LBS.               *
*             ESTIMATED ANNUAL QUANTITY --       2,793 TONS               *
*                                                                         *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                         *
*        P A V E D   R O A D S            G R A V E L   R O A D S         *
*                                                                         *
*                345.2     TOTAL OPERATING COST   353.4                   *
***************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                                ALBERTA

COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                                PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                               16400 KG.           16400 KG.
      AVERAGE PAYLOAD                                     6335 KG.            6335 KG.
      ESTIMATED ANNUAL QUANTITY                        5068 TONNES         5068 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                               2486 HRS.           2486 HRS.

B.    DRIVER COSTS                                          $ 0                 $ 0
      LOAD - UNLOAD TIME COST                               $ 0                 $ 0
      DISTANCE WAGE                                     $ 35096             $ 35096
      HOURLY WAGE                                        $ 9579              $ 9579
      WAGE BURDEN

C.    TOTAL OPERATING COSTS
        PAVED ROADS                                            GRAVEL ROADS

              COST                                                       COST
               PER     COST                                               PER     COST
   TOTAL   RUNNING      PER                                  TOTAL    RUNNING      PER
    COST      HOUR      KM.                                   COST       HOUR      KM.
       $         $                                               $          $
                             TRACTOR VARIABLE COSTS
  44,675     17.97     55.8    DRIVER                       44,675      17.97     55.8
  10,710      4.31     13.4    FUEL                         10,710       4.31     13.4
   9,147      3.68     11.4    REPAIRS                      10,976       4.42     13.7
     298      0.12      0.4    CLEANING                        298       0.12      0.4
                               TRANSPORT
   2,631      1.06      3.3    TIRES                         3,762       1.51      4.7
  67,461     27.14     84.3  TOTAL TRACTOR VARIABLE         70,421      28.33     88.0

                             TRACTOR FIXED COSTS
   6,144      2.47      7.7    DEPRECIATION                  6,144       2.47      7.7
     402      0.16      0.5    LICENCES                        402       0.16      0.5
   6,546      2.63      8.2  TOTAL TRACTOR FIXED             6,546       2.63      8.2

  74,007     29.77     92.5  TRACTOR TOTAL                  76,967      30.96     96.2

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  74,007     29.77     92.5  TOTAL VEHICLE COSTS            76,967      30.96     96.2

   4,879      1.96      6.1  INSURANCE COSTS                 5,001       2.01      6.3
  22,770      9.16     28.5  ADMIN. AND INTEREST            23,338       9.39     29.2
  44,725     17.99     55.9  PICKUP AND DELIVERY            44,725      17.99     55.9
  16,265      6.54     20.3  PROFIT                         16,670       6.71     20.8
 162,646     65.42    203.3  TOTAL OPERATING COST          166,701      67.06    208.4


*************************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                   *
*       A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.                       *
*             GROSS VEHICLE WEIGHT      --        36,155  LBS.                      *
*             AVERAGE PAYLOAD           --        13,966  LBS.                      *
*             ESTIMATED ANNUAL QUANTITY --         5,586  TONS                      *
*                                                                                   *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                            *
*                                                                                   *
*       P A V E D   R O A D S               G R A V E L   R O A D S                 *
*                                                                                   *
*                327.2      TOTAL OPERATING COST    335.4                           *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                              ALBERTA

COMMODITY -- DRY FREIGHT                                 ANNUAL DISTANCE -- 120000 KM.

A.     VEHICLE UTILIZATION                                PAVED ROAD          GRAVEL ROAD
       GROSS VEHICLE WEIGHT                                16400 KG.            16400 KG.
       AVERAGE PAYLOAD                                      6335 KG.             6335 KG.
       ESTIMATED ANNUAL QUANTITY                         7602 TONNES          7602 TONNES
       TRIP RUNNING TIME                                    3.1 HRS.             3.1 HRS.
       ANNUAL RUNNING HOURS                                3728 HRS.            3728 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                                  $ 0                  $ 0
       DISTANCE WAGE                                            $ 0                  $ 0
       HOURLY WAGE                                          $ 52644              $ 52644
       WAGE BURDEN                                          $ 14368              $ 14368

C.     TOTAL OPERATING COSTS
   P A V E D  R O A D S                                     G R A V E L  R O A D S

                COST                                                          COST
                 PER     COST                                                  PER     COST
   TOTAL     RUNNING      PER                                 TOTAL        RUNNING      PER
    COST        HOUR      KM.                                  COST           HOUR      KM.
       $           $             TRACTOR VARIABLE COSTS           $              $
  67,012       17.97     55.8       DRIVER                   67,012          17.97     55.8
  16,065        4.31     13.4       FUEL                     16,065           4.31     13.4
  13,721        3.68     11.4       REPAIRS                  16,465           4.42     13.7
     447        0.12      0.4       CLEANING                    447           0.12      0.4
                                    TRANSPORT
   3,946        1.06      3.3       TIRES                     5,643           1.51      4.7
 101,191       27.14     84.3    TOTAL TRACTOR VARIABLE     105,632          28.33     88.0

                                 TRACTOR FIXED COSTS
   6,144        1.65      5.1       DEPRECIATION              6,144           1.65      5.1
     402        0.11      0.3       LICENCES                    402           0.11      0.3
   6,546        1.76      5.4    TOTAL TRACTOR FIXED          6,546           1.76      5.4

 107,737       28.90     89.7    TRACTOR TOTAL              112,178          30.09     93.4

                                 TRAILER VARIABLE COSTS
                                    REPAIRS
                                    CLEANING
                                    TRANSPORT
                                    TIRES
                                 TOTAL TRAILER VARIABLE

                                 TRAILER FIXED COSTS
                                    DEPRECIATION
                                    LICENCES
                                 TOTAL TRAILER FIXED

                                 TRAILER TOTAL

 107,737       28.90     89.7    TOTAL VEHICLE COSTS        112,178          30.09     93.4

   7,185        1.93      6.0    INSURANCE COSTS              7,367           1.98      6.1
  33,528        8.99     27.9    ADMIN. AND INTEREST         34,380           9.22     28.7
  67,088       17.99     55.9    PICKUP AND DELIVERY         67,088          17.99     55.9
  23,949        6.42     20.0    PROFIT                      24,557           6.59     20.5
 239,487       64.23    199.5    TOTAL OPERATING COST       245,570          65.87    204.6


************************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                   *
*                                                                                  *
*          A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                      *
*               GROSS VEHICLE WEIGHT      --      36,155  LBS.                     *
*               AVERAGE PAYLOAD           --      13,966  LBS.                     *
*               ESTIMATED ANNUAL QUANTITY --       8,380  TONS                     *
*                                                                                  *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                  *
*          P A V E D  R O A D S               G R A V E L  R O A D S              *
*                                                                                  *
*                  321.1     TOTAL OPERATING COST   329.3                          *
************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          SASKATCHEWAN

COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                                PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                               14600 KG.         14600 KG.
      AVERAGE PAYLOAD                                     5445 KG.          5445 KG.
      ESTIMATED ANNUAL QUANTITY                        2178 TONNES       2178 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                               1243 HRS.         1243 HRS.

B.    DRIVER COSTS                                           $ 0               $ 0
      LOAD - UNLOAD TIME COST                                $ 0               $ 0
      DISTANCE WAGE                                      $ 16156           $ 16156
      HOURLY WAGE                                         $ 3893            $ 3893
      WAGE BURDEN

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                                GRAVEL ROADS

              COST                                                        COST
               PER      COST                                               PER      COST
  TOTAL    RUNNING       PER                                   TOTAL   RUNNING       PER
   COST       HOUR       KM.                                    COST      HOUR       KM.
      $          $                                                 $         $
                               TRACTOR VARIABLE COSTS
 20,049      16.13      50.1      DRIVER                      20,049     16.13      50.1
  5,355       4.31      13.4      FUEL                         5,355      4.31      13.4
  3,778       3.04       9.4      REPAIRS                      4,534      3.65      11.3
    155       0.12       0.4      CLEANING                       155      0.12       0.4
                                  TRANSPORT
  1,305       1.05       3.3      TIRES                        1,866      1.50       4.7
 30,642      24.65      76.6   TOTAL TRACTOR VARIABLE         31,959     25.71      79.9

                               TRACTOR FIXED COSTS
  6,451       5.19      16.1      DEPRECIATION                 6,451      5.19      16.1
    674       0.54       1.7      LICENCES                       674      0.54       1.7
  7,125       5.73      17.8   TOTAL TRACTOR FIXED             7,125      5.73      17.8

 37,767      30.38      94.4   TRACTOR TOTAL                  39,084     31.44      97.7

                               TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 37,767      30.38      94.4   TOTAL VEHICLE COSTS            39,084     31.44      97.7

  2,279       1.83       5.7   INSURANCE COSTS                 2,333      1.88       5.8
 10,637       8.56      26.6   ADMIN. AND INTEREST            10,889      8.76      27.2
 17,696      14.24      44.2   PICKUP AND DELIVERY            17,696     14.24      44.2
  7,598       6.11      19.0   PROFIT                          7,778      6.26      19.4
 75,977      61.12     189.9   TOTAL OPERATING COST           77,780     62.58     194.3


*********************************************************************************
*              I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                               *
*              A.    ANNUAL DISTANCE TRAVELLED --        24,856  MI.            *
*                    GROSS VEHICLE WEIGHT      --        32,187 LBS.            *
*                    AVERAGE PAYLOAD           --        12,004 LBS.            *
*                    ESTIMATED ANNUAL QUANTITY --         2,401 TONS            *
*                                                                               *
*              B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                               *
*              P A V E D   R O A D S              G R A V E L   R O A D S       *
*                                                                               *
*                      305.6     TOTAL OPERATING COST   312.7                   *
*********************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                SASKATCHEWAN

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         14600 KG.         14600 KG.
      AVERAGE PAYLOAD                               5445 KG.          5445 KG.
      ESTIMATED ANNUAL QUANTITY                  4356 TONNES       4356 TONNES
      TRIP RUNNING TIME                             3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                         2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0               $ 0
      DISTANCE WAGE                                      $ 0               $ 0
      HOURLY WAGE                                   $ 32312           $ 32312
      WAGE BURDEN                                    $ 7786            $ 7786

C.    TOTAL OPERATING COSTS
    P A V E D  R O A D S                           G R A V E L  R O A D S

               COST                                                 COST
                PER     COST                                         PER     COST
   TOTAL    RUNNING      PER                            TOTAL    RUNNING      PER
    COST       HOUR      KM.                             COST       HOUR      KM.
       $          $                                         $          $
                               TRACTOR VARIABLE COSTS
  40,098      16.13     50.1     DRIVER                40,098      16.13     50.1
  10,710       4.31     13.4     FUEL                  10,710       4.31     13.4
   7,556       3.04      9.4     REPAIRS                9,067       3.65     11.3
     311       0.13      0.4     CLEANING                 311       0.13      0.4
                                 TRANSPORT
   2,610       1.05      3.3     TIRES                  3,732       1.50      4.7
  61,285      24.66     76.6   TOTAL TRACTOR VARIABLE  63,918      25.72     79.9

                               TRACTOR FIXED COSTS
   6,451       2.60      8.1     DEPRECIATION           6,451       2.60      8.1
     674       0.27      0.8     LICENCES                 674       0.27      0.8
   7,125       2.87      8.9   TOTAL TRACTOR FIXED      7,125       2.87      8.9

  68,410      27.53     85.5   TRACTOR TOTAL           71,043      28.59     88.8

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  68,410      27.53     85.5   TOTAL VEHICLE COSTS     71,043      28.59     88.8

   4,266       1.72      5.3   INSURANCE COSTS          4,374       1.76      5.5
  19,907       8.01     24.9   ADMIN. AND INTEREST     20,412       8.21     25.5
  35,393      14.24     44.2   PICKUP AND DELIVERY     35,393      14.24     44.2
  14,220       5.72     17.8   PROFIT                  14,580       5.87     18.2
 142,196      57.22    177.7   TOTAL OPERATING COST   145,802      58.67    182.2


***********************************************************************
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y           *
*                                                                     *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.           *
*             GROSS VEHICLE WEIGHT      --      32,187 LBS.           *
*             AVERAGE PAYLOAD           --      12,004 LBS.           *
*             ESTIMATED ANNUAL QUANTITY --       4,802 TONS           *
*                                                                     *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                     *
*        P A V E D  R O A D S             G R A V E L  R O A D S      *
*                                                                     *
*                286.0     TOTAL OPERATING COST    293.2              *
***********************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) SASKATCHEWAN

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 120000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	14600 KG.	14600 KG.
AVERAGE PAYLOAD	5445 KG.	5445 KG.
ESTIMATED ANNUAL QUANTITY	6534 TONNES	6534 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	3728 HRS.	3728 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 0	$ 0
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 48468	$ 48468
WAGE BURDEN	$ 11679	$ 11679

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
60,147	16.13	50.1	DRIVER	60,147	16.13	50.1
16,065	4.31	13.4	FUEL	16,065	4.31	13.4
11,334	3.04	9.4	REPAIRS	13,601	3.65	11.3
466	0.12	0.4	CLEANING	466	0.12	0.4
			TRANSPORT			
3,915	1.05	3.3	TIRES	5,598	1.50	4.7
91,927	24.65	76.6	TOTAL TRACTOR VARIABLE	95,877	25.71	79.9
			TRACTOR FIXED COSTS			
6,451	1.73	5.4	DEPRECIATION	6,451	1.73	5.4
674	0.18	0.6	LICENCES	674	0.18	0.6
7,125	1.91	6.0	TOTAL TRACTOR FIXED	7,125	1.91	6.0
99,052	26.56	82.6	TRACTOR TOTAL	103,002	27.62	85.9
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
99,052	26.56	82.6	TOTAL VEHICLE COSTS	103,002	27.62	85.9
6,252	1.68	5.2	INSURANCE COSTS	6,415	1.72	5.3
29,178	7.83	24.3	ADMIN. AND INTEREST	29,935	8.03	24.9
53,089	14.24	44.2	PICKUP AND DELIVERY	53,089	14.24	44.2
20,841	5.59	17.4	PROFIT	21,382	5.74	17.8
208,412	55.90	173.7	TOTAL OPERATING COST	213,823	57.35	178.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 74,568 MI.
GROSS VEHICLE WEIGHT -- 32,187 LBS.
AVERAGE PAYLOAD -- 12,004 LBS.
ESTIMATED ANNUAL QUANTITY -- 7,202 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
279.5	TOTAL OPERATING COST	286.6

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                        MANITOBA

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         14600 KG.           14600 KG.
      AVERAGE PAYLOAD                               6335 KG.            6335 KG.
      ESTIMATED ANNUAL QUANTITY                  2534 TONNES         2534 TONNES
      TRIP RUNNING TIME                              3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                        1243 HRS.           1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 0                 $ 0
      DISTANCE WAGE                                     $ 0                 $ 0
      HOURLY WAGE                                   $ 16156             $ 16156
      WAGE BURDEN                                    $ 4226              $ 4226

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                COST
               PER     COST                                        PER     COST
   TOTAL   RUNNING      PER                             TOTAL  RUNNING      PER
    COST      HOUR      KM.                              COST     HOUR      KM.
       $         $                                          $        $
                              TRACTOR VARIABLE COSTS
  20,382     16.40     51.0     DRIVER                 20,382    16.40     51.0
   6,862      5.52     17.2     FUEL                    6,862     5.52     17.2
   3,629      2.92      9.1     REPAIRS                 4,355     3.50     10.9
     119      0.10      0.3     CLEANING                  119     0.10      0.3
                                TRANSPORT
   1,115      0.90      2.8     TIRES                   1,594     1.28      4.0
  32,107     25.84     80.4   TOTAL TRACTOR VARIABLE   33,312    26.80     83.4

                              TRACTOR FIXED COSTS
   6,512      5.24     16.3     DEPRECIATION            6,512     5.24     16.3
     482      0.39      1.2     LICENCES                  482     0.39      1.2
   6,994      5.63     17.5   TOTAL TRACTOR FIXED       6,994     5.63     17.5

  39,101     31.47     97.9   TRACTOR TOTAL            40,306    32.43    100.9

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  39,101     31.47     97.9   TOTAL VEHICLE COSTS      40,306    32.43    100.9

   2,453      1.97      6.1   INSURANCE COSTS           2,503     2.01      6.3
  11,447      9.21     28.6   ADMIN. AND INTEREST      11,678     9.40     29.2
  20,589     16.57     51.5   PICKUP AND DELIVERY      20,589    16.57     51.5
   8,177      6.58     20.4   PROFIT                    8,342     6.71     20.9
  81,767     65.80    204.5   TOTAL OPERATING COST     83,418    67.12    208.8


*******************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                             *
*          A.    ANNUAL DISTANCE TRAVELLED --       24,856  MI.               *
*                GROSS VEHICLE WEIGHT      --       32,187 LBS.               *
*                AVERAGE PAYLOAD           --       13,966 LBS.               *
*                ESTIMATED ANNUAL QUANTITY --        2,793 TONS               *
*                                                                             *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                             *
*          P A V E D  R O A D S            G R A V E L  R O A D S             *
*                                                                             *
*                  329.1     TOTAL OPERATING COST   336.0                     *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                               MANITOBA

COMMODITY -- DRY FREIGHT                                ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                                PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                14600 KG.            14600 KG.
      AVERAGE PAYLOAD                                      6335 KG.             6335 KG.
      ESTIMATED ANNUAL QUANTITY                         5068 TONNES          5068 TONNES
      TRIP RUNNING TIME                                     3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                                2486 HRS.            2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                  $ 0                  $ 0
      DISTANCE WAGE                                            $ 0                  $ 0
      HOURLY WAGE                                          $ 32312              $ 32312
      WAGE BURDEN                                           $ 8451               $ 8451

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                          G R A V E L  R O A D S

               COST                                                          COST
                PER      COST                                                 PER      COST
   TOTAL    RUNNING       PER                                   TOTAL     RUNNING       PER
    COST       HOUR       KM.                                    COST        HOUR       KM.
       $          $                                                 $           $
                                TRACTOR VARIABLE COSTS
  40,763      16.40      51.0     DRIVER                       40,763       16.40      51.0
  13,723       5.52      17.2     FUEL                         13,723        5.52      17.2
   7,258       2.92       9.1     REPAIRS                       8,710        3.50      10.9
     239       0.10       0.3     CLEANING                        239        0.10       0.3
                                  TRANSPORT
   2,230       0.90       2.8     TIRES                         3,188        1.28       4.0
  64,213      25.84      80.4   TOTAL TRACTOR VARIABLE         66,623       26.80      83.4

                                TRACTOR FIXED COSTS
   6,512       2.62       8.1     DEPRECIATION                  6,512        2.62       8.1
     482       0.19       0.6     LICENCES                        482        0.19       0.6
   6,994       2.81       8.7   TOTAL TRACTOR FIXED             6,994        2.81       8.7

  71,207      28.65      89.1   TRACTOR TOTAL                  73,617       29.61      92.1

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

  71,207      28.65      89.1   TOTAL VEHICLE COSTS            73,617       29.61      92.1

   4,619       1.86       5.8   INSURANCE COSTS                 4,718        1.90       5.9
  21,553       8.67      26.9   ADMIN. AND INTEREST            22,015        8.86      27.5
  41,178      16.57      51.5   PICKUP AND DELIVERY            41,178       16.57      51.5
  15,395       6.19      19.2   PROFIT                         15,725        6.33      19.7
 153,952      61.94     192.5   TOTAL OPERATING COST          157,253       63.27     196.7


*********************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                               *
*            A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.              *
*                  GROSS VEHICLE WEIGHT      --        32,187  LBS.             *
*                  AVERAGE PAYLOAD           --        13,966  LBS.             *
*                  ESTIMATED ANNUAL QUANTITY --         5,586  TONS             *
*                                                                               *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                               *
*            P A V E D  R O A D S                  G R A V E L  R O A D S       *
*                                                                               *
*                   309.8     TOTAL OPERATING COST   316.5                      *
*********************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                       MANITOBA

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                 6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                   7602 TONNES        7602 TONNES
      TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                        3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0                $ 0
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 48468            $ 48468
      WAGE BURDEN                                    $ 12677            $ 12677

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

             COST                                                  COST
              PER      COST                                         PER      COST
  TOTAL   RUNNING       PER                            TOTAL    RUNNING       PER
   COST      HOUR       KM.                             COST       HOUR       KM.
      $         $                                          $          $
                              TRACTOR VARIABLE COSTS
 61,145     16.40      51.0      DRIVER               61,145      16.40      51.0
 20,585      5.52      17.2      FUEL                 20,585       5.52      17.2
 10,887      2.92       9.1      REPAIRS              13,064       3.50      10.9
    358      0.10       0.3      CLEANING                358       0.10       0.3
                                 TRANSPORT
  3,344      0.90       2.8      TIRES                 4,782       1.28       4.0
 96,319     25.84      80.4   TOTAL TRACTOR VARIABLE  99,934      26.80      83.4

                              TRACTOR FIXED COSTS
  6,512      1.75       5.4      DEPRECIATION          6,512       1.75       5.4
    482      0.13       0.4      LICENCES                482       0.13       0.4
  6,994      1.88       5.8   TOTAL TRACTOR FIXED      6,994       1.88       5.8

103,313     27.72      86.2   TRACTOR TOTAL          106,928      28.68      89.2

                              TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

103,313     27.72      86.2   TOTAL VEHICLE COSTS    106,928      28.68      89.2

  6,784      1.82       5.7   INSURANCE COSTS          6,933       1.86       5.8
 31,659      8.49      26.4   ADMIN. AND INTEREST     32,352       8.68      27.0
 61,766     16.57      51.5   PICKUP AND DELIVERY     61,766      16.57      51.5
 22,614      6.07      18.8   PROFIT                  23,109       6.20      19.3
226,136     60.67     188.6   TOTAL OPERATING COST   231,088      61.99     192.8


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.    ANNUAL DISTANCE TRAVELLED --       74,568  MI.              *
*               GROSS VEHICLE WEIGHT      --       32,187 LBS.              *
*               AVERAGE PAYLOAD           --       13,966 LBS.              *
*               ESTIMATED ANNUAL QUANTITY --        8,380 TONS              *
*                                                                           *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*         P A V E D  R O A D S              G R A V E L  R O A D S          *
*                                                                           *
*                 303.5     TOTAL OPERATING COST    310.3                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                                 ONTARIO

COMMODITY -- DRY FREIGHT                                  ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                 19000 KG.           19000 KG.
      AVERAGE PAYLOAD                                       6335 KG.            6335 KG.
      ESTIMATED ANNUAL QUANTITY                          2534 TONNES         2534 TONNES
      TRIP RUNNING TIME                                      3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                                  1243 HRS.           1243 HRS.

B.    DRIVER COSTS                                               $ 0                 $ 0
      LOAD - UNLOAD TIME COST                                    $ 0                 $ 0
      DISTANCE WAGE                                          $ 14590             $ 14590
      HOURLY WAGE                                             $ 4978              $ 4978
      WAGE BURDEN

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                                      GRAVEL ROADS

              COST                                                            COST
               PER      COST                                                   PER      COST
   TOTAL   RUNNING       PER                                   TOTAL       RUNNING       PER
    COST      HOUR       KM.                                    COST          HOUR       KM.
       $         $                                                 $             $
                              TRACTOR VARIABLE COSTS
  19,568     15.75      48.9     DRIVER                       19,568         15.75      48.9
   6,714      5.40      16.8     FUEL                          6,714          5.40      16.8
   4,598      3.70      11.5     REPAIRS                       5,518          4.44      13.8
     124      0.10       0.3     CLEANING                        124          0.10       0.3
                                 TRANSPORT
   1,286      1.03       3.2     TIRES                         1,839          1.48       4.6
  32,290     25.98      80.7  TOTAL TRACTOR VARIABLE          33,763         27.17      84.4

                              TRACTOR FIXED COSTS
   6,144      4.94      15.4     DEPRECIATION                  6,144          4.94      15.4
     615      0.49       1.5     LICENCES                        615          0.49       1.5
   6,759      5.43      16.9  TOTAL TRACTOR FIXED              6,759          5.43      16.9

  39,049     31.41      97.6  TRACTOR TOTAL                   40,522         32.60     101.3

                              TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  39,049     31.41      97.6  TOTAL VEHICLE COSTS             40,522         32.60     101.3

   2,369      1.91       5.9  INSURANCE COSTS                  2,429          1.95       6.1
  11,055      8.90      27.6  ADMIN. AND INTEREST             11,337          9.12      28.3
  18,593     14.96      46.5  PICKUP AND DELIVERY             18,593         14.96      46.5
   7,896      6.35      19.7  PROFIT                           8,098          6.52      20.2
  78,962     63.53     197.3  TOTAL OPERATING COST            80,979         65.15     202.4


*******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                             *
*         A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.                 *
*              GROSS VEHICLE WEIGHT      --       41,887  LBS.                *
*              AVERAGE PAYLOAD           --       13,966  LBS.                *
*              ESTIMATED ANNUAL QUANTITY --        2,793  TONS                *
*                                                                             *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                             *
*         P A V E D   R O A D S             G R A V E L   R O A D S           *
*                                                                             *
*                   317.5    TOTAL OPERATING COST   325.7                     *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                      ONTARIO

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD           GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        19000 KG.             19000 KG.
      AVERAGE PAYLOAD                              6335 KG.              6335 KG.
      ESTIMATED ANNUAL QUANTITY                5068 TONNES           5068 TONNES
      TRIP RUNNING TIME                            3.1 HRS.              3.1 HRS.
      ANNUAL RUNNING HOURS                        2486 HRS.             2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 0                   $ 0
      DISTANCE WAGE                                     $ 0                   $ 0
      HOURLY WAGE                                   $ 29180               $ 29180
      WAGE BURDEN                                    $ 9955                $ 9955

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                     G R A V E L  R O A D S

              COST                                                    COST
               PER     COST                                            PER     COST
   TOTAL   RUNNING      PER                                TOTAL   RUNNING      PER
    COST      HOUR      KM.                                 COST      HOUR      KM.
       $         $                                             $         $
                               TRACTOR VARIABLE COSTS
  39,135     15.74     48.9      DRIVER                   39,135     15.74     48.9
  13,428      5.40     16.8      FUEL                     13,428      5.40     16.8
   9,197      3.70     11.5      REPAIRS                  11,036      4.44     13.8
     249      0.10      0.3      CLEANING                    249      0.10      0.3
                                 TRANSPORT
   2,573      1.04      3.2      TIRES                     3,679      1.48      4.6
  64,582     25.98     80.7    TOTAL TRACTOR VARIABLE     67,527     27.16     84.4

                               TRACTOR FIXED COSTS
   6,144      2.47      7.7      DEPRECIATION              6,144      2.47      7.7
     615      0.25      0.8      LICENCES                    615      0.25      0.8
   6,759      2.72      8.5    TOTAL TRACTOR FIXED         6,759      2.72      8.5

  71,341     28.70     89.2    TRACTOR TOTAL              74,286     29.88     92.9

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  71,341     28.70     89.2    TOTAL VEHICLE COSTS        74,286     29.88     92.9

   4,460      1.79      5.6    INSURANCE COSTS             4,581      1.84      5.7
  20,813      8.37     26.0    ADMIN. AND INTEREST        21,378      8.60     26.7
  37,186     14.96     46.5    PICKUP AND DELIVERY        37,186     14.96     46.5
  14,867      5.98     18.6    PROFIT                     15,270      6.14     19.1
 148,667     59.80    185.9    TOTAL OPERATING COST      152,701     61.42    190.9


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.              *
*             GROSS VEHICLE WEIGHT      --     41,887 LBS.              *
*             AVERAGE PAYLOAD           --     13,966 LBS.              *
*             ESTIMATED ANNUAL QUANTITY --      5,586 TONS              *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                       *
*               299.2     TOTAL OPERATING COST   307.2                  *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          ONTARIO

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           19000 KG.          19000 KG.
      AVERAGE PAYLOAD                                 6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                    7602 TONNES        7602 TONNES
      TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                           3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0                $ 0
      DISTANCE WAGE                                       $ 0                $ 0
      HOURLY WAGE                                     $ 43771            $ 43771
      WAGE BURDEN                                     $ 14933            $ 14933

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                              G R A V E L   R O A D S

                COST                                                COST
                 PER      COST                                       PER      COST
   TOTAL     RUNNING       PER                             TOTAL   RUNNING     PER
    COST        HOUR       KM.                              COST      HOUR     KM.
       $           $                                           $         $
                               TRACTOR VARIABLE COSTS
  58,704       15.75      48.9   DRIVER                   58,704     15.75    48.9
  20,143        5.40      16.8   FUEL                     20,143      5.40    16.8
  13,795        3.70      11.5   REPAIRS                  16,554      4.44    13.8
     373        0.10       0.3   CLEANING                    373      0.10     0.3
                                 TRANSPORT
   3,859        1.04       3.2   TIRES                     5,518      1.48     4.6
  96,874       25.99      80.7 TOTAL TRACTOR VARIABLE    101,292     27.17    84.4

                               TRACTOR FIXED COSTS
   6,144        1.65       5.1   DEPRECIATION              6,144      1.65     5.1
     615        0.16       0.5   LICENCES                    615      0.16     0.5
   6,759        1.81       5.6 TOTAL TRACTOR FIXED         6,759      1.81     5.6

 103,633       27.80      86.3 TRACTOR TOTAL             108,051     28.98    90.0

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 103,633       27.80      86.3 TOTAL VEHICLE COSTS       108,051     28.98    90.0

   6,551        1.76       5.5 INSURANCE COSTS             6,733      1.81     5.6
  30,572        8.20      25.5 ADMIN. AND INTEREST        31,420      8.43    26.2
  55,780       14.96      46.5 PICKUP AND DELIVERY        55,780     14.96    46.5
  21,837        5.86      18.2 PROFIT                     22,443      6.02    18.7
 218,373       58.58     182.0 TOTAL OPERATING COST      224,427     60.20   187.0


*****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                           *
*        A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                 *
*             GROSS VEHICLE WEIGHT      --      41,887 LBS.                 *
*             AVERAGE PAYLOAD           --      13,966 LBS.                 *
*             ESTIMATED ANNUAL QUANTITY --       8,380 TONS                 *
*                                                                           *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*        P A V E D   R O A D S             G R A V E L   R O A D S          *
*                                                                           *
*                292.9   TOTAL OPERATING COST   300.9                       *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                       QUEBEC

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       18500 KG.          18500 KG.
      AVERAGE PAYLOAD                             6335 KG.           6335 KG.
      ESTIMATED ANNUAL QUANTITY                2534 TONNES        2534 TONNES
      TRIP RUNNING TIME                            3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                        1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 0                $ 0
      DISTANCE WAGE                                    $ 0                $ 0
      HOURLY WAGE                                  $ 13385            $ 13385
      WAGE BURDEN                                   $ 3653             $ 3653

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

               COST                                               COST
                PER      COST                                      PER      COST
   TOTAL    RUNNING       PER                          TOTAL   RUNNING       PER
    COST       HOUR       KM.                           COST      HOUR       KM.
       $          $                                        $         $
                               TRACTOR VARIABLE COSTS
  17,038      13.71      42.6    DRIVER               17,038     13.71      42.6
   7,451       6.00      18.6    FUEL                  7,451      6.00      18.6
   4,424       3.56      11.1    REPAIRS               5,309      4.27      13.3
     124       0.10       0.3    CLEANING                124      0.10       0.3
                                 TRANSPORT
   1,286       1.03       3.2    TIRES                 1,839      1.48       4.6
  30,323      24.40      75.8  TOTAL TRACTOR VARIABLE 31,761     25.56      79.4

                               TRACTOR FIXED COSTS
   6,697       5.39      16.7    DEPRECIATION          6,697      5.39      16.7
     822       0.66       2.1    LICENCES                822      0.66       2.1
   7,519       6.05      18.8  TOTAL TRACTOR FIXED     7,519      6.05      18.8

  37,842      30.45      94.6  TRACTOR TOTAL          39,280     31.61      98.2

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  37,842      30.45      94.6  TOTAL VEHICLE COSTS    39,280     31.61      98.2

   2,256       1.82       5.6  INSURANCE COSTS         2,315      1.86       5.8
  10,529       8.47      26.3  ADMIN. AND INTEREST    10,804      8.69      27.0
  17,057      13.72      42.6  PICKUP AND DELIVERY    17,057     13.72      42.6
   7,520       6.05      18.8  PROFIT                  7,717      6.21      19.3
  75,204      60.51     187.9  TOTAL OPERATING COST   77,173     62.09     192.9


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.            *
*             GROSS VEHICLE WEIGHT      --       40,785 LBS.            *
*             AVERAGE PAYLOAD           --       13,966 LBS.            *
*             ESTIMATED ANNUAL QUANTITY --        2,793 TONS            *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                       *
*                302.4    TOTAL OPERATING COST   310.4                  *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                              QUEBEC

COMMODITY -- DRY FREIGHT                            ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             18500 KG.           18500 KG.
      AVERAGE PAYLOAD                                   6335 KG.            6335 KG.
      ESTIMATED ANNUAL QUANTITY                        5068 TONNES         5068 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                             2486 HRS.           2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 0                 $ 0
      DISTANCE WAGE                                        $ 0                 $ 0
      HOURLY WAGE                                      $ 26769             $ 26769
      WAGE BURDEN                                       $ 7306              $ 7306

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                    G R A V E L   R O A D S

               COST                                                         COST
                PER      COST                                                PER      COST
  TOTAL     RUNNING       PER                                 TOTAL      RUNNING       PER
   COST        HOUR       KM.                                  COST         HOUR       KM.
      $           $                                               $            $
                               TRACTOR VARIABLE COSTS
 34,075       13.71      42.6    DRIVER                       34,075        13.71      42.6
 14,902        6.00      18.6    FUEL                         14,902         6.00      18.6
  8,849        3.56      11.1    REPAIRS                      10,618         4.27      13.3
    249        0.10       0.3    CLEANING                        249         0.10       0.3
                                 TRANSPORT
  2,573        1.04       3.2    TIRES                         3,679         1.48       4.6
 60,648       24.41      75.8  TOTAL TRACTOR VARIABLE         63,523        25.56      79.4

                               TRACTOR FIXED COSTS
  6,697        2.69       8.4    DEPRECIATION                  6,697         2.69       8.4
    822        0.33       1.0    LICENCES                        822         0.33       1.0
  7,519        3.02       9.4  TOTAL TRACTOR FIXED             7,519         3.02       9.4

 68,167       27.43      85.2  TRACTOR TOTAL                  71,042        28.58      88.8

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 68,167       27.43      85.2  TOTAL VEHICLE COSTS            71,042        28.58      88.8

  4,203        1.69       5.3  INSURANCE COSTS                 4,321         1.74       5.4
 19,615        7.89      24.5  ADMIN. AND INTEREST            20,167         8.11      25.2
 34,114       13.72      42.6  PICKUP AND DELIVERY            34,114        13.72      42.6
 14,011        5.64      17.5  PROFIT                         14,405         5.80      18.0
140,110       56.37     175.1  TOTAL OPERATING COST          144,049        57.95     180.0


*************************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                   *
*                                                                                   *
*          A.    ANNUAL DISTANCE TRAVELLED --       49,712  MI.                     *
*                GROSS VEHICLE WEIGHT      --       40,785  LBS.                    *
*                AVERAGE PAYLOAD           --       13,966  LBS.                    *
*                ESTIMATED ANNUAL QUANTITY --        5,586  TONS                    *
*                                                                                   *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*          P A V E D   R O A D S                  G R A V E L   R O A D S           *
*                                                                                   *
*                281.8     TOTAL OPERATING COST   289.7                             *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    QUEBEC

COMMODITY -- DRY FREIGHT                      ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          18500 KG.        18500 KG.
      AVERAGE PAYLOAD                                6335 KG.         6335 KG.
      ESTIMATED ANNUAL QUANTITY                   7602 TONNES      7602 TONNES
      TRIP RUNNING TIME                               3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                           3728 HRS.        3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0              $ 0
      DISTANCE WAGE                                       $ 0              $ 0
      HOURLY WAGE                                     $ 40154          $ 40154
      WAGE BURDEN                                     $ 10959          $ 10959

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

             COST                                                 COST
              PER     COST                                         PER     COST
   TOTAL  RUNNING      PER                              TOTAL  RUNNING      PER
    COST     HOUR      KM.                               COST     HOUR      KM.
       $        $                                           $        $
                            TRACTOR VARIABLE COSTS
  51,113    13.71     42.6    DRIVER                   51,113    13.71     42.6
  22,353     6.00     18.6    FUEL                     22,353     6.00     18.6
  13,273     3.56     11.1    REPAIRS                  15,928     4.27     13.3
     373     0.10      0.3    CLEANING                    373     0.10      0.3
                              TRANSPORT
   3,859     1.04      3.2    TIRES                     5,518     1.48      4.6
  90,971    24.41     75.8  TOTAL TRACTOR VARIABLE     95,285    25.56     79.4

                            TRACTOR FIXED COSTS
   6,697     1.80      5.6    DEPRECIATION              6,697     1.80      5.6
     822     0.22      0.7    LICENCES                    822     0.22      0.7
   7,519     2.02      6.3  TOTAL TRACTOR FIXED         7,519     2.02      6.3

  98,490    26.43     82.1  TRACTOR TOTAL             102,804    27.58     85.7

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  98,490    26.43     82.1  TOTAL VEHICLE COSTS       102,804    27.58     85.7

   6,150     1.65      5.1  INSURANCE COSTS             6,328     1.70      5.3
  28,702     7.70     23.9  ADMIN. AND INTEREST        29,529     7.92     24.6
  51,171    13.72     42.6  PICKUP AND DELIVERY        51,171    13.72     42.6
  20,501     5.50     17.1  PROFIT                     21,092     5.66     17.6
 205,014    55.00    170.8  TOTAL OPERATING COST      210,924    56.58    175.8


***********************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y      *
*                                                                     *
*          A.    ANNUAL DISTANCE TRAVELLED --      74,568  MI.        *
*                GROSS VEHICLE WEIGHT      --      40,785 LBS.        *
*                AVERAGE PAYLOAD           --      13,966 LBS.        *
*                ESTIMATED ANNUAL QUANTITY --       8,380 TONS        *
*                                                                     *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)           *
*                                                                     *
*          P A V E D   R O A D S            G R A V E L   R O A D S   *
*                                                                     *
*                274.9     TOTAL OPERATING COST    282.9              *
***********************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                        MARITIMES

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         13500 KG.           13500 KG.
      AVERAGE PAYLOAD                               4880 KG.            4880 KG.
      ESTIMATED ANNUAL QUANTITY                 1952 TONNES         1952 TONNES
      TRIP RUNNING TIME                             3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                         1243 HRS.           1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0                 $ 0
      DISTANCE WAGE                                      $ 0                 $ 0
      HOURLY WAGE                                    $ 10303             $ 10303
      WAGE BURDEN                                     $ 2246              $ 2246

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

               COST                                               COST
                PER      COST                                      PER      COST
  TOTAL     RUNNING       PER                            TOTAL  RUNNING      PER
   COST        HOUR       KM.                             COST     HOUR      KM.
      $           $                                          $        $
                                TRACTOR VARIABLE COSTS
 12,549       10.10      31.4     DRIVER                12,549    10.10     31.4
  7,653        6.16      19.1     FUEL                   7,653     6.16     19.1
  5,086        4.09      12.7     REPAIRS                6,103     4.91     15.3
    149        0.12       0.4     CLEANING                 149     0.12      0.4
                                  TRANSPORT
  1,253        1.01       3.1     TIRES                  1,791     1.44      4.5
 26,690       21.48      66.7   TOTAL TRACTOR VARIABLE  28,245    22.73     70.7

                                TRACTOR FIXED COSTS
  6,758        5.44      16.9     DEPRECIATION           6,758     5.44     16.9
    361        0.29       0.9     LICENCES                 361     0.29      0.9
  7,119        5.73      17.8   TOTAL TRACTOR FIXED      7,119     5.73     17.8

 33,809       27.21      84.5   TRACTOR TOTAL           35,364    28.46     88.5

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

 33,809       27.21      84.5   TOTAL VEHICLE COSTS     35,364    28.46     88.5

  1,805        1.45       4.5   INSURANCE COSTS          1,869     1.50      4.7
  8,423        6.78      21.1   ADMIN. AND INTEREST      8,722     7.02     21.8
 10,114        8.14      25.3   PICKUP AND DELIVERY     10,114     8.14     25.3
  6,017        4.84      15.0   PROFIT                   6,230     5.01     15.6
 60,168       48.42     150.4   TOTAL OPERATING COST    62,299    50.13    155.9


*****************************************************************************
*                                                                           *
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.                 *
*              GROSS VEHICLE WEIGHT      --      29,762 LBS.                 *
*              AVERAGE PAYLOAD           --      10,758 LBS.                 *
*              ESTIMATED ANNUAL QUANTITY --       2,152 TONS                 *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D  R O A D S              G R A V E L  R O A D S          *
*                                                                           *
*                  242.0     TOTAL OPERATING COST   250.9                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                     MARITIMES

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          13500 KG.          13500 KG.
      AVERAGE PAYLOAD                                4880 KG.           4880 KG.
      ESTIMATED ANNUAL QUANTITY                   3904 TONNES        3904 TONNES
      TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 0                $ 0
      DISTANCE WAGE                                       $ 0                $ 0
      HOURLY WAGE                                     $ 20605            $ 20605
      WAGE BURDEN                                      $ 4492             $ 4492

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

              COST                                                 COST
               PER     COST                                         PER     COST
   TOTAL   RUNNING      PER                             TOTAL   RUNNING      PER
    COST      HOUR      KM.                              COST      HOUR      KM.
       $         $                                          $         $
                            TRACTOR VARIABLE COSTS
  25,097     10.10     31.4   DRIVER                   25,097     10.10     31.4
  15,306      6.16     19.1   FUEL                     15,306      6.16     19.1
  10,171      4.09     12.7   REPAIRS                  12,205      4.91     15.3
     298      0.12      0.4   CLEANING                    298      0.12      0.4
                              TRANSPORT
   2,505      1.01      3.1   TIRES                     3,583      1.44      4.5
  53,377     21.48     66.7 TOTAL TRACTOR VARIABLE     56,489     22.73     70.7

                            TRACTOR FIXED COSTS
   6,758      2.72      8.4   DEPRECIATION              6,758      2.72      8.4
     361      0.15      0.5   LICENCES                    361      0.15      0.5
   7,119      2.87      8.9 TOTAL TRACTOR FIXED         7,119      2.87      8.9

  60,496     24.35     75.6 TRACTOR TOTAL              63,608     25.60     79.6

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  60,496     24.35     75.6 TOTAL VEHICLE COSTS        63,608     25.60     79.6

   3,317      1.33      4.1 INSURANCE COSTS             3,445      1.39      4.3
  15,481      6.23     19.4 ADMIN. AND INTEREST        16,078      6.47     20.1
  20,228      8.14     25.3 PICKUP AND DELIVERY        20,228      8.14     25.3
  11,058      4.45     13.8 PROFIT                     11,484      4.62     14.4
 110,580     44.50    138.2 TOTAL OPERATING COST      114,843     46.22    143.7


******************************************************************************
*            I M P E R I A L  E Q U I V A L E N T  S U M M A R Y             *
*                                                                            *
*            A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.              *
*                 GROSS VEHICLE WEIGHT      --      29,762 LBS.              *
*                 AVERAGE PAYLOAD           --      10,758 LBS.              *
*                 ESTIMATED ANNUAL QUANTITY --       4,303 TONS              *
*                                                                            *
*            B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                            *
*            P A V E D  R O A D S            G R A V E L  R O A D S          *
*                                                                            *
*                   222.4    TOTAL OPERATING COST   231.3                    *
******************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) MARITIMES

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 120000 KM.

A.		PAVED ROAD	GRAVEL ROAD
	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
	AVERAGE PAYLOAD	4880 KG.	4880 KG.
	ESTIMATED ANNUAL QUANTITY	5856 TONNES	5856 TONNES
	TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
	ANNUAL RUNNING HOURS	3728 HRS.	3728 HRS.

B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 0	$ 0
	DISTANCE WAGE	$ 0	$ 0
	HOURLY WAGE	$ 30908	$ 30908
	WAGE BURDEN	$ 6737	$ 6737

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		GRAVEL ROADS TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
37,645	10.10	31.4	DRIVER	37,645	10.10	31.4
22,959	6.16	19.1	FUEL	22,959	6.16	19.1
15,257	4.09	12.7	REPAIRS	18,308	4.91	15.3
447	0.12	0.4	CLEANING	447	0.12	0.4
			TRANSPORT			
3,758	1.01	3.1	TIRES	5,374	1.44	4.5
80,066	21.48	66.7	TOTAL TRACTOR VARIABLE	84,733	22.73	70.7
			TRACTOR FIXED COSTS			
6,758	1.81	5.6	DEPRECIATION	6,758	1.81	5.6
361	0.10	0.3	LICENCES	361	0.10	0.3
7,119	1.91	5.9	TOTAL TRACTOR FIXED	7,119	1.91	5.9
87,185	23.39	72.6	TRACTOR TOTAL	91,852	24.64	76.6
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
87,185	23.39	72.6	TOTAL VEHICLE COSTS	91,852	24.64	76.6
4,830	1.30	4.0	INSURANCE COSTS	5,022	1.35	4.2
22,539	6.05	18.8	ADMIN. AND INTEREST	23,434	6.29	19.5
30,341	8.14	25.3	PICKUP AND DELIVERY	30,341	8.14	25.3
16,099	4.32	13.4	PROFIT	16,739	4.49	13.9
160,994	43.20	134.1	TOTAL OPERATING COST	167,388	44.91	139.5

IMPERIAL EQUIVALENT SUMMARY

A.		
	ANNUAL DISTANCE TRAVELLED --	74,568 MI.
	GROSS VEHICLE WEIGHT --	29,762 LBS.
	AVERAGE PAYLOAD --	10,758 LBS.
	ESTIMATED ANNUAL QUANTITY --	6,455 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
215.8	TOTAL OPERATING COST	224.5

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) NEWFOUNDLAND

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 40000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
AVERAGE PAYLOAD	5335 KG.	5335 KG.
ESTIMATED ANNUAL QUANTITY	2134 TONNES	2134 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	1243 HRS.	1243 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 0	$ 0
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 8699	$ 8699
WAGE BURDEN	$ 1984	$ 1984

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
10,683	8.60	26.7	DRIVER	10,683	8.60	26.7
7,811	6.29	19.5	FUEL	7,811	6.29	19.5
5,004	4.03	12.5	REPAIRS	6,004	4.83	15.0
149	0.12	0.4	CLEANING	149	0.12	0.4
			TRANSPORT			
1,253	1.01	3.1	TIRES	1,791	1.44	4.5
24,900	20.05	62.2	TOTAL TRACTOR VARIABLE	26,438	21.28	66.1
			TRACTOR FIXED COSTS			
6,881	5.54	17.2	DEPRECIATION	6,881	5.54	17.2
392	0.32	1.0	LICENCES	392	0.32	1.0
7,273	5.86	18.2	TOTAL TRACTOR FIXED	7,273	5.86	18.2
32,173	25.91	80.4	TRACTOR TOTAL	33,711	27.14	84.3
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
32,173	25.91	80.4	TOTAL VEHICLE COSTS	33,711	27.14	84.3
1,706	1.37	4.3	INSURANCE COSTS	1,769	1.42	4.4
7,961	6.41	19.9	ADMIN. AND INTEREST	8,256	6.64	20.6
9,336	7.51	23.3	PICKUP AND DELIVERY	9,336	7.51	23.3
5,686	4.58	14.2	PROFIT	5,897	4.75	14.7
56,862	45.78	142.1	TOTAL OPERATING COST	58,969	47.46	147.3

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 24,856 MI.
GROSS VEHICLE WEIGHT -- 29,762 LBS.
AVERAGE PAYLOAD -- 11,762 LBS.
ESTIMATED ANNUAL QUANTITY -- 2,352 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
228.7	TOTAL OPERATING COST	237.0

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                  NEWFOUNDLAND

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          13500 KG.         13500 KG.
      AVERAGE PAYLOAD                                5335 KG.          5335 KG.
      ESTIMATED ANNUAL QUANTITY                   4268 TONNES       4268 TONNES
      TRIP RUNNING TIME                              3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                          2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0               $ 0
      DISTANCE WAGE                                      $ 0               $ 0
      HOURLY WAGE                                    $ 17399           $ 17399
      WAGE BURDEN                                     $ 3968            $ 3968

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

             COST                                                COST
              PER     COST                                        PER     COST
  TOTAL   RUNNING      PER                               TOTAL  RUNNING     PER
   COST      HOUR      KM.                                COST     HOUR     KM.
      $         $                                            $        $
                           TRACTOR VARIABLE COSTS
 21,367      8.60     26.7   DRIVER                     21,367     8.60    26.7
 15,623      6.29     19.5   FUEL                       15,623     6.29    19.5
 10,007      4.03     12.5   REPAIRS                    12,008     4.83    15.0
    298      0.12      0.4   CLEANING                      298     0.12     0.4
                             TRANSPORT
  2,505      1.01      3.1   TIRES                       3,583     1.44     4.5
 49,800     20.05     62.2 TOTAL TRACTOR VARIABLE       52,879    21.28    66.1

                           TRACTOR FIXED COSTS
  6,881      2.77      8.6   DEPRECIATION                6,881     2.77     8.6
    392      0.16      0.5   LICENCES                      392     0.16     0.5
  7,273      2.93      9.1 TOTAL TRACTOR FIXED           7,273     2.93     9.1

 57,073     22.98     71.3 TRACTOR TOTAL                60,152    24.21    75.2

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 57,073     22.98     71.3 TOTAL VEHICLE COSTS          60,152    24.21    75.2

  3,113      1.25      3.9 INSURANCE COSTS               3,239     1.30     4.0
 14,527      5.84     18.2 ADMIN. AND INTEREST          15,117     6.08    18.9
 18,673      7.51     23.3 PICKUP AND DELIVERY          18,673     7.51    23.3
 10,376      4.17     13.0 PROFIT                       10,798     4.34    13.5
103,762     41.75    129.7 TOTAL OPERATING COST        107,979    43.44   134.9


**************************************************************************
*         I M P E R I A L  E Q U I V A L E N T  S U M M A R Y            *
*                                                                        *
*         A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.            *
*               GROSS VEHICLE WEIGHT      --      29,762 LBS.            *
*               AVERAGE PAYLOAD           --      11,762 LBS.            *
*               ESTIMATED ANNUAL QUANTITY --       4,705 TONS            *
*                                                                        *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                        *
*         P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                        *
*                 208.7     TOTAL OPERATING COST    217.1                *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)            NEWFOUNDLAND

COMMODITY -- DRY FREIGHT                   ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    13500 KG.         13500 KG.
     AVERAGE PAYLOAD                          5335 KG.          5335 KG.
     ESTIMATED ANNUAL QUANTITY             6402 TONNES       6402 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    3728 HRS.         3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                       $ 0               $ 0
     DISTANCE WAGE                                 $ 0               $ 0
     HOURLY WAGE                               $ 26098           $ 26098
     WAGE BURDEN                                $ 5952            $ 5952

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                           G R A V E L  R O A D S

            COST                                             COST
             PER   COST                                       PER   COST
  TOTAL  RUNNING    PER                             TOTAL  RUNNING    PER
   COST     HOUR    KM.                              COST     HOUR    KM.
      $        $                                        $        $

                         TRACTOR VARIABLE COSTS
 32,050     8.60   26.7    DRIVER                 32,050     8.60   26.7
 23,434     6.29   19.5    FUEL                   23,434     6.29   19.5
 15,011     4.03   12.5    REPAIRS                18,013     4.83   15.0
    447     0.12    0.4    CLEANING                  447     0.12    0.4
                           TRANSPORT
  3,758     1.01    3.1    TIRES                   5,374     1.44    4.5
 74,700    20.05   62.2  TOTAL TRACTOR VARIABLE   79,318    21.28   66.1

                         TRACTOR FIXED COSTS
  6,881     1.85    5.7    DEPRECIATION            6,881     1.85    5.7
    392     0.11    0.3    LICENCES                  392     0.11    0.3
  7,273     1.96    6.0  TOTAL TRACTOR FIXED       7,273     1.96    6.0

 81,973    22.01   68.2  TRACTOR TOTAL            86,591    23.24   72.1

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 81,973    22.01   68.2  TOTAL VEHICLE COSTS      86,591    23.24   72.1

  4,520     1.21    3.8  INSURANCE COSTS           4,710     1.26    3.9
 21,092     5.66   17.6  ADMIN. AND INTEREST      21,978     5.89   18.3
 28,009     7.51   23.3  PICKUP AND DELIVERY      28,009     7.51   23.3
 15,066     4.04   12.6  PROFIT                   15,699     4.21   13.1
150,660    40.43  125.5  TOTAL OPERATING COST    156,987    42.11  130.7


************************************************************************
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y           *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --     74,568  MI.             *
*             GROSS VEHICLE WEIGHT      --     29,762  LBS.            *
*             AVERAGE PAYLOAD           --     11,762  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --      7,057  TONS            *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D  R O A D S             G R A V E L  R O A D S       *
*                                                                      *
*                202.0     TOTAL OPERATING COST   210.3                *
************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                     YUKON
COMMODITY -- DRY FREIGHT                   ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    15000 KG.         15000 KG.
     AVERAGE PAYLOAD                          5900 KG.          5900 KG.
     ESTIMATED ANNUAL QUANTITY             2360 TONNES       2360 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                       $ 0               $ 0
     DISTANCE WAGE                                 $ 0               $ 0
     HOURLY WAGE                                $19487            $19487
     WAGE BURDEN                                 $5966             $5966

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

            COST                                             COST
             PER   COST                                       PER    COST
  TOTAL  RUNNING    PER                            TOTAL  RUNNING     PER
   COST     HOUR    KM.                             COST     HOUR     KM.
      $        $                                       $        $
                         TRACTOR VARIABLE COSTS
 25,453    20.48   63.6    DRIVER                 25,453    20.48   63.6
  7,286     5.86   18.2    FUEL                    7,286     5.86   18.2
  5,095     4.10   12.7    REPAIRS                 6,115     4.92   15.3
    174     0.14    0.4    CLEANING                  174     0.14    0.4
                           TRANSPORT
  1,522     1.22    3.8    TIRES                   2,177     1.75    5.4
 39,530    31.80   98.7  TOTAL TRACTOR VARIABLE   41,205    33.15  102.9

                         TRACTOR FIXED COSTS
  6,144     4.94   15.4    DEPRECIATION            6,144     4.94   15.4
    300     0.24    0.8    LICENCES                  300     0.24    0.8
  6,444     5.18   16.2  TOTAL TRACTOR FIXED       6,444     5.18   16.2

 45,974    36.98  114.9  TRACTOR TOTAL            47,649    38.33  119.1

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 45,974    36.98  114.9  TOTAL VEHICLE COSTS      47,649    38.33  119.1

  2,840     2.29    7.1  INSURANCE COSTS           2,909     2.34    7.3
 13,252    10.66   33.1  ADMIN. AND INTEREST      13,573    10.92   33.9
 23,128    18.61   57.8  PICKUP AND DELIVERY      23,128    18.61   57.8
  9,466     7.62   23.7  PROFIT                    9,695     7.80   24.2
 94,660    76.16  236.6  TOTAL OPERATING COST     96,954    78.00  242.3


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856 MI.              *
*             GROSS VEHICLE WEIGHT      --      33,069 LBS.             *
*             AVERAGE PAYLOAD           --      13,007 LBS.             *
*             ESTIMATED ANNUAL QUANTITY --       2,601 TONS             *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D   R O A D S             G R A V E L   R O A D S      *
*                                                                       *
*                380.8     TOTAL OPERATING COST  389.9                  *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                         YUKON
COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        15000 KG.          15000 KG.
      AVERAGE PAYLOAD                              5900 KG.           5900 KG.
      ESTIMATED ANNUAL QUANTITY                 4720 TONNES        4720 TONNES
      TRIP RUNNING TIME                             3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                        2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 0                $ 0
      DISTANCE WAGE                                     $ 0                $ 0
      HOURLY WAGE                                   $ 38973            $ 38973
      WAGE BURDEN                                   $ 11932            $ 11932

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                             GRAVEL ROADS

                COST                                                 COST
                 PER      COST                                        PER      COST
   TOTAL     RUNNING       PER                             TOTAL  RUNNING       PER
    COST        HOUR       KM.                              COST     HOUR       KM.
       $           $                                           $        $
                              TRACTOR VARIABLE COSTS
  50,905       20.48      63.6  DRIVER                    50,905    20.48      63.6
  14,571        5.86      18.2  FUEL                      14,571     5.86      18.2
  10,191        4.10      12.7  REPAIRS                   12,229     4.92      15.3
     348        0.14       0.4  CLEANING                     348     0.14       0.4
                                TRANSPORT
   3,045        1.23       3.8  TIRES                      4,354     1.75       5.4
  79,060       31.81      98.7  TOTAL TRACTOR VARIABLE    82,407    33.15     102.9

                              TRACTOR FIXED COSTS
   6,144        2.47       7.7  DEPRECIATION               6,144     2.47       7.7
     300        0.12       0.4  LICENCES                     300     0.12       0.4
   6,444        2.59       8.1  TOTAL TRACTOR FIXED        6,444     2.59       8.1

  85,504       34.40     106.8  TRACTOR TOTAL             88,851    35.74     111.0

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  85,504       34.40     106.8  TOTAL VEHICLE COSTS       88,851    35.74     111.0

   5,415        2.18       6.8  INSURANCE COSTS            5,552     2.23       6.9
  25,269       10.17      31.6  ADMIN. AND INTEREST       25,911    10.42      32.4
  46,256       18.61      57.8  PICKUP AND DELIVERY       46,256    18.61      57.8
  18,049        7.26      22.6  PROFIT                    18,508     7.45      23.1
 180,493       72.62     225.6  TOTAL OPERATING COST     185,078    74.45     231.2


****************************************************************************
*      IMPERIAL EQUIVALENT SUMMARY                                         *
*                                                                          *
*      A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                 *
*            GROSS VEHICLE WEIGHT      --      33,069 LBS.                 *
*            AVERAGE PAYLOAD           --      13,007 LBS.                 *
*            ESTIMATED ANNUAL QUANTITY --       5,203 TONS                 *
*                                                                          *
*      B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                          *
*      PAVED ROADS                       GRAVEL ROADS                      *
*                                                                          *
*              363.1     TOTAL OPERATING COST   372.1                      *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          YUKON

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                           PAVED ROAD         GRAVEL ROAD
     GROSS VEHICLE WEIGHT                          15000 KG.          15000 KG.
     AVERAGE PAYLOAD                                5900 KG.           5900 KG.
     ESTIMATED ANNUAL QUANTITY                    7080 TONNES        7080 TONNES
     TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                          3728 HRS.          3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                           $ 0                $ 0
     DISTANCE WAGE                                     $ 0                $ 0
     HOURLY WAGE                                   $ 58460            $ 58460
     WAGE BURDEN                                   $ 17898            $ 17898

C.   TOTAL OPERATING COSTS
   PAVED ROADS                                                   GRAVEL ROADS

               COST                                                          COST
                PER     COST                                                  PER      COST
  TOTAL     RUNNING      PER                                 TOTAL        RUNNING       PER
   COST        HOUR      KM.                                  COST           HOUR       KM.
      $           $                                              $              $
                              TRACTOR VARIABLE COSTS
 76,358       20.48     63.6    DRIVER                      76,358          20.48      63.6
 21,857        5.86     18.2    FUEL                        21,857           5.86      18.2
 15,286        4.10     12.7    REPAIRS                     18,344           4.92      15.3
    522        0.14      0.4    CLEANING                       522           0.14       0.4
                                TRANSPORT
  4,567        1.22      3.8    TIRES                        6,531           1.75       5.4
118,590       31.80     98.7  TOTAL TRACTOR VARIABLE       123,612          33.15     102.9

                              TRACTOR FIXED COSTS
  6,144        1.65      5.1    DEPRECIATION                 6,144           1.65       5.1
    300        0.08      0.3    LICENCES                       300           0.08       0.3
  6,444        1.73      5.4  TOTAL TRACTOR FIXED            6,444           1.73       5.4

125,034       33.53    104.1  TRACTOR TOTAL                130,056          34.88     108.3

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

125,034       33.53    104.1  TOTAL VEHICLE COSTS          130,056          34.88     108.3

  7,990        2.14      6.7  INSURANCE COSTS                8,196           2.20       6.8
 37,286       10.00     31.1  ADMIN. AND INTEREST           38,249          10.26      31.9
 69,384       18.61     57.8  PICKUP AND DELIVERY           69,384          18.61      57.8
 26,633        7.14     22.2  PROFIT                        27,320           7.33      22.8
266,327       71.42    221.9  TOTAL OPERATING COST         273,205          73.28     227.6


**************************************************************************
*                                                                        *
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                        *
*          A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.            *
*               GROSS VEHICLE WEIGHT      --      33,069 LBS.            *
*               AVERAGE PAYLOAD           --      13,007 LBS.            *
*               ESTIMATED ANNUAL QUANTITY --       7,804 TONS            *
*                                                                        *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                        *
*          P A V E D   R O A D S           G R A V E L   R O A D S       *
*                                                                        *
*                 357.1     TOTAL OPERATING COST   366.3                 *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                                   N.W.T.
COMMODITY -- DRY FREIGHT                                 ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                                   12000 KG.         12000 KG.
     AVERAGE PAYLOAD                                         5435 KG.          5435 KG.
     ESTIMATED ANNUAL QUANTITY                            2174 TONNES       2174 TONNES
     TRIP RUNNING TIME                                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                                    1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                                      $ 0               $ 0
     DISTANCE WAGE                                                $ 0               $ 0
     HOURLY WAGE                                              $ 16976           $ 16976
     WAGE BURDEN                                               $ 4087            $ 4087

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

             COST                                                         COST
              PER      COST                                                PER      COST
   TOTAL  RUNNING       PER                                    TOTAL   RUNNING       PER
    COST     HOUR       KM.                                     COST      HOUR       KM.
       $        $                                                  $         $
                            TRACTOR VARIABLE COSTS
  21,063    16.95      52.7    DRIVER                         21,063     16.95      52.7
   7,319     5.89      18.3    FUEL                            7,319      5.89      18.3
   4,847     3.90      12.1    REPAIRS                         5,816      4.68      14.5
     149     0.12       0.4    CLEANING                          149      0.12       0.4
                               TRANSPORT
   1,522     1.22       3.8    TIRES                           2,177      1.75       5.4
  34,900    28.08      87.3 TOTAL TRACTOR VARIABLE            36,524     29.39      91.3

                            TRACTOR FIXED COSTS
   6,144     4.94      15.4    DEPRECIATION                    6,144      4.94      15.4
     211     0.17       0.5    LICENCES                          211      0.17       0.5
   6,355     5.11      15.9 TOTAL TRACTOR FIXED                6,355      5.11      15.9

  41,255    33.19     103.2 TRACTOR TOTAL                     42,879     34.50     107.2

                            TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  41,255    33.19     103.2 TOTAL VEHICLE COSTS               42,879     34.50     107.2

   2,458     1.98       6.1 INSURANCE COSTS                    2,525      2.03       6.3
  11,472     9.23      28.7 ADMIN. AND INTEREST               11,783      9.48      29.5
  18,561    14.94      46.4 PICKUP AND DELIVERY               18,561     14.94      46.4
   8,194     6.59      20.5 PROFIT                             8,417      6.77      21.0
  81,940    65.93     204.9 TOTAL OPERATING COST              84,165     67.72     210.4


****************************************************************************
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y               *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.                *
*             GROSS VEHICLE WEIGHT      --      26,455 LBS.                *
*             AVERAGE PAYLOAD           --      11,982 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       2,396 TONS                *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D  R O A D S             G R A V E L  R O A D S           *
*                                                                          *
*                329.7     TOTAL OPERATING COST   338.6                    *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                                N.W.T.

COMMODITY -- DRY FREIGHT                                  ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                12000 KG.          12000 KG.
      AVERAGE PAYLOAD                                      5435 KG.           5435 KG.
      ESTIMATED ANNUAL QUANTITY                           4348 TONNES        4348 TONNES
      TRIP RUNNING TIME                                     3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                                2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                  $ 0                $ 0
      DISTANCE WAGE                                            $ 0                $ 0
      HOURLY WAGE                                          $ 33953            $ 33953
      WAGE BURDEN                                           $ 8173             $ 8173

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

               COST                                                          COST
                PER      COST                                                 PER        COST
   TOTAL    RUNNING       PER                                  TOTAL      RUNNING         PER
    COST       HOUR       KM.                                   COST         HOUR         KM.
       $          $                                                $            $
                               TRACTOR VARIABLE COSTS
  42,126      16.95      52.7      DRIVER                     42,126        16.95        52.7
  14,639       5.89      18.3      FUEL                       14,639         5.89        18.3
   9,694       3.90      12.1      REPAIRS                    11,633         4.68        14.5
     298       0.12       0.4      CLEANING                      298         0.12         0.4
                                   TRANSPORT
   3,045       1.23       3.8      TIRES                       4,354         1.75         5.4
  69,802      28.09      87.3  TOTAL TRACTOR VARIABLE         73,050        29.39        91.3

                               TRACTOR FIXED COSTS
   6,144       2.47       7.7      DEPRECIATION                6,144         2.47         7.7
     211       0.08       0.3      LICENCES                      211         0.08         0.3
   6,355       2.55       8.0  TOTAL TRACTOR FIXED             6,355         2.55         8.0

  76,157      30.64      95.3  TRACTOR TOTAL                  79,405        31.94        99.3

                               TRAILER VARIABLE COSTS
                                   REPAIRS
                                   CLEANING
                                   TRANSPORT
                                   TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                   DEPRECIATION
                                   LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  76,157      30.64      95.3  TOTAL VEHICLE COSTS            79,405        31.94        99.3

   4,655       1.87       5.8  INSURANCE COSTS                 4,789         1.93         6.0
  21,724       8.74      27.2  ADMIN. AND INTEREST            22,347         8.99        27.9
  37,121      14.93      46.4  PICKUP AND DELIVERY            37,121        14.93        46.4
  15,517       6.24      19.4  PROFIT                         15,962         6.42        20.0
 155,174      62.42     194.1  TOTAL OPERATING COST          159,624        64.21       199.6


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*              GROSS VEHICLE WEIGHT      --      26,455  LBS.               *
*              AVERAGE PAYLOAD           --      11,982  LBS.               *
*              ESTIMATED ANNUAL QUANTITY --       4,793  TONS               *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D  R O A D S               G R A V E L  R O A D S         *
*                                                                           *
*                 312.4    TOTAL OPERATING COST   321.2                     *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                      N.W.T.

COMMODITY -- DRY FREIGHT                     ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         12000 KG.        12000 KG.
      AVERAGE PAYLOAD                               5435 KG.         5435 KG.
      ESTIMATED ANNUAL QUANTITY                  6522 TONNES      6522 TONNES
      TRIP RUNNING TIME                              3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                          3728 HRS.        3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 0              $ 0
      DISTANCE WAGE                                      $ 0              $ 0
      HOURLY WAGE                                    $ 50929          $ 50929
      WAGE BURDEN                                    $ 12260          $ 12260

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                          G R A V E L  R O A D S

           COST                                                 COST
            PER     COST                                         PER     COST
  TOTAL  RUNNING     PER                               TOTAL  RUNNING     PER
   COST     HOUR     KM.                                COST     HOUR     KM.
      $        $                                           $        $
                         TRACTOR VARIABLE COSTS
 63,189    16.95    52.7   DRIVER                     63,189    16.95    52.7
 21,958     5.89    18.3   FUEL                       21,958     5.89    18.3
 14,541     3.90    12.1   REPAIRS                    17,449     4.68    14.5
    447     0.12     0.4   CLEANING                      447     0.12     0.4
                           TRANSPORT
  4,567     1.22     3.8   TIRES                       6,531     1.75     5.4
104,702    28.08    87.3 TOTAL TRACTOR VARIABLE      109,574    29.39    91.3

                         TRACTOR FIXED COSTS
  6,144     1.65     5.1   DEPRECIATION                6,144     1.65     5.1
    211     0.06     0.2   LICENCES                      211     0.06     0.2
  6,355     1.71     5.3 TOTAL TRACTOR FIXED           6,355     1.71     5.3

111,057    29.79    92.6 TRACTOR TOTAL               115,929    31.10    96.6

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

111,057    29.79    92.6 TOTAL VEHICLE COSTS         115,929    31.10    96.6

  6,852     1.84     5.7 INSURANCE COSTS               7,053     1.89     5.9
 31,977     8.58    26.6 ADMIN. AND INTEREST          32,912     8.83    27.4
 55,682    14.93    46.4 PICKUP AND DELIVERY          55,682    14.93    46.4
 22,841     6.13    19.0 PROFIT                       23,508     6.31    19.6
228,409    61.27   190.3 TOTAL OPERATING COST        235,084    63.06   195.9


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --     74,568  MI.             *
*              GROSS VEHICLE WEIGHT      --     26,455 LBS.             *
*              AVERAGE PAYLOAD           --     11,982 LBS.             *
*              ESTIMATED ANNUAL QUANTITY --      7,189 TONS             *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D  R O A D S            G R A V E L  R O A D S        *
*                                                                       *
*                306.2    TOTAL OPERATING COST   315.3                  *
*************************************************************************
```

2 - AXLE BULK (GASOLINE)

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)       BRITISH COLUMBIA
COMMODITY -- BULK                             ANNUAL DISTANCE --  40000 KM.
A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                6570 KG.           6570 KG.
      ESTIMATED ANNUAL QUANTITY                   2628 TONNES        2628 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.          1243 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 995              $ 995
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 15995            $ 15995
      WAGE BURDEN                                     $ 2124             $ 2124
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                             G R A V E L   R O A D S

            COST                                                COST
             PER     COST                                        PER     COST
  TOTAL  RUNNING      PER                             TOTAL  RUNNING      PER
   COST     HOUR      KM.                              COST     HOUR      KM.
      $        $                                          $        $
                           TRACTOR VARIABLE COSTS
 19,114    15.38     47.8    DRIVER                  19,114    15.38     47.8
  9,363     7.53     23.4    FUEL                     9,363     7.53     23.4
  6,231     5.01     15.6    REPAIRS                  7,478     6.02     18.7
    173     0.14      0.4    CLEANING                   173     0.14      0.4
    430     0.35      1.1    TRANSPORT                  430     0.35      1.1
  1,390     1.12      3.5    TIRES                    1,988     1.60      5.0
 36,701    29.53     91.8  TOTAL TRACTOR VARIABLE    38,546    31.02     96.4

                           TRACTOR FIXED COSTS
 11,610     9.34     29.0    DEPRECIATION            11,610     9.34     29.0
    388     0.31      1.0    LICENCES                   388     0.31      1.0
 11,998     9.65     30.0  TOTAL TRACTOR FIXED       11,998     9.65     30.0

 48,699    39.18    121.8  TRACTOR TOTAL             50,544    40.67    126.4

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 48,699    39.18    121.8  TOTAL VEHICLE COSTS       50,544    40.67    126.4

  2,001     1.61      5.0  INSURANCE COSTS            2,077     1.67      5.2
  9,340     7.52     23.4  ADMIN. AND INTEREST        9,693     7.80     24.2
                           PICKUP AND DELIVERY
  6,671     5.37     16.7  PROFIT                     6,924     5.57     17.3
 66,711    53.68    166.9  TOTAL OPERATING COST      69,238    55.71    173.1


**************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                        *
*       A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.              *
*             GROSS VEHICLE WEIGHT      --      32,187  LBS.             *
*             AVERAGE PAYLOAD           --      14,484  LBS.             *
*             ESTIMATED ANNUAL QUANTITY --       2,897  TONS             *
*                                                                        *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                        *
*       P A V E D   R O A D S               G R A V E L   R O A D S      *
*                                                                        *
*              268.6      TOTAL OPERATING COST    278.6                  *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)       BRITISH COLUMBIA
COMMODITY -- BULK                              ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                        PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                       14600 KG.          14600 KG.
     AVERAGE PAYLOAD                             6570 KG.           6570 KG.
     ESTIMATED ANNUAL QUANTITY                5256 TONNES        5256 TONNES
     TRIP RUNNING TIME                            3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                        2486 HRS.          2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                       $ 1990             $ 1990
     DISTANCE WAGE                                    $ 0                $ 0
     HOURLY WAGE                                  $ 31989            $ 31989
     WAGE BURDEN                                   $ 4247             $ 4247

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                G R A V E L  R O A D S

             COST                                                COST
              PER      COST                                       PER     COST
  TOTAL   RUNNING       PER                            TOTAL  RUNNING      PER
   COST      HOUR       KM.                             COST     HOUR      KM.
      $         $                                          $        $
                            TRACTOR VARIABLE COSTS
 38,226     15.38      47.8   DRIVER                  38,226    15.38     47.8
 18,726      7.53      23.4   FUEL                    18,726     7.53     23.4
 12,463      5.01      15.6   REPAIRS                 14,955     6.02     18.7
    346      0.14       0.4   CLEANING                   346     0.14      0.4
    430      0.17       0.5   TRANSPORT                  430     0.17      0.5
  2,780      1.12       3.5   TIRES                    3,976     1.60      5.0
 72,971     29.35      91.2 TOTAL TRACTOR VARIABLE    76,659    30.84     95.8

                            TRACTOR FIXED COSTS
 11,610      4.67      14.5   DEPRECIATION            11,610     4.67     14.5
    388      0.16       0.5   LICENCES                   388     0.16      0.5
 11,998      4.83      15.0 TOTAL TRACTOR FIXED       11,998     4.83     15.0

 84,969     34.18     106.2 TRACTOR TOTAL             88,657    35.67    110.8

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

 84,969     34.18     106.2 TOTAL VEHICLE COSTS       88,657    35.67    110.8

  3,492      1.40       4.4 INSURANCE COSTS            3,643     1.47      4.6
 16,295      6.56      20.4 ADMIN. AND INTEREST       17,003     6.84     21.3
                            PICKUP AND DELIVERY
 11,640      4.68      14.6 PROFIT                    12,145     4.89     15.2
116,396     46.82     145.6 TOTAL OPERATING COST     121,448    48.87    151.9


***********************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y        *
*                                                                     *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.           *
*             GROSS VEHICLE WEIGHT      --      32,187 LBS.           *
*             AVERAGE PAYLOAD           --      14,484 LBS.           *
*             ESTIMATED ANNUAL QUANTITY --       5,794 TONS           *
*                                                                     *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                     *
*        P A V E D  R O A D S           G R A V E L  R O A D S        *
*                                                                     *
*                234.3    TOTAL OPERATING COST   244.5                *
***********************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)          BRITISH COLUMBIA

COMMODITY -- BULK                             ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                      PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                      14600 KG.            14600 KG.
      AVERAGE PAYLOAD                            6570 KG.             6570 KG.
      ESTIMATED ANNUAL QUANTITY               7884 TONNES          7884 TONNES
      TRIP RUNNING TIME                          3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                      3728 HRS.            3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                     $ 2984               $ 2984
      DISTANCE WAGE                                  $ 0                  $ 0
      HOURLY WAGE                                $ 47984              $ 47984
      WAGE BURDEN                                 $ 6371               $ 6371

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

                  COST                                             COST
                   PER       COST                                   PER      COST
      TOTAL    RUNNING        PER                        TOTAL  RUNNING       PER
       COST       HOUR        KM.                         COST     HOUR       KM.
          $          $                                       $        $
                                TRACTOR VARIABLE COSTS
    57,339       15.38       47.8     DRIVER            57,339    15.38      47.8
    28,089        7.53       23.4     FUEL              28,089     7.53      23.4
    18,694        5.01       15.6     REPAIRS           22,433     6.02      18.7
       519        0.14        0.4     CLEANING             519     0.14       0.4
       430        0.12        0.4     TRANSPORT            430     0.12       0.4
     4,171        1.12        3.5     TIRES              5,964     1.60       5.0
   109,242       29.30       91.1   TOTAL TRACTOR VARIABLE 114,774 30.79     95.7

                                    TRACTOR FIXED COSTS
    11,610        3.11        9.7     DEPRECIATION      11,610     3.11       9.7
       388        0.10        0.3     LICENCES             388     0.10       0.3
    11,998        3.21       10.0   TOTAL TRACTOR FIXED 11,998     3.21      10.0

   121,240       32.51      101.1   TRACTOR TOTAL      126,772    34.00     105.7

                                    TRAILER VARIABLE COSTS
                                      REPAIRS
                                      CLEANING
                                      TRANSPORT
                                      TIRES
                                    TOTAL TRAILER VARIABLE

                                    TRAILER FIXED COSTS
                                      DEPRECIATION
                                      LICENCES
                                    TOTAL TRAILER FIXED

                                    TRAILER TOTAL

   121,240       32.51      101.1   TOTAL VEHICLE COSTS 126,772   34.00     105.7

     4,982        1.34        4.2   INSURANCE COSTS      5,210     1.40       4.3
    23,251        6.24       19.4   ADMIN. AND INTEREST 24,312     6.52      20.3
                                    PICKUP AND DELIVERY
    16,608        4.45       13.8   PROFIT              17,366     4.66      14.5
   166,081       44.54      138.5   TOTAL OPERATING COST 173,660  46.58     144.8


**********************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y       *
*                                                                    *
*        A.   ANNUAL DISTANCE TRAVELLED --        74,568  MI.        *
*             GROSS VEHICLE WEIGHT      --        32,187  LBS.       *
*             AVERAGE PAYLOAD           --        14,484  LBS.       *
*             ESTIMATED ANNUAL QUANTITY --         8,691  TONS       *
*                                                                    *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)             *
*                                                                    *
*        P A V E D   R O A D S            G R A V E L   R O A D S    *
*                                                                    *
*                222.9     TOTAL OPERATING COST    233.0             *
**********************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                       ALBERTA

COMMODITY -- BULK                                    ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                             PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                            16400 KG.         16400 KG.
     AVERAGE PAYLOAD                                  8370 KG.          8370 KG.
     ESTIMATED ANNUAL QUANTITY                     3348 TONNES       3348 TONNES
     TRIP RUNNING TIME                                 3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                             1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                            $ 1106            $ 1106
     DISTANCE WAGE                                         $ 0               $ 0
     HOURLY WAGE                                       $ 13956           $ 13956
     WAGE BURDEN                                        $ 1807            $ 1807

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                                  G R A V E L   R O A D S

                COST                                                      COST
                 PER     COST                                              PER     COST
  TOTAL      RUNNING      PER                                  TOTAL   RUNNING      PER
   COST         HOUR      KM.                                   COST      HOUR      KM.
      $            $                                               $         $
                             TRACTOR VARIABLE COSTS
 16,869        13.57     42.2  DRIVER                         16,869     13.57     42.2
  7,377         5.94     18.4  FUEL                            7,377      5.94     18.4
  5,717         4.60     14.3  REPAIRS                         6,860      5.52     17.2
    199         0.16      0.5  CLEANING                          199      0.16      0.5
    298         0.24      0.7  TRANSPORT                         298      0.24      0.7
  1,315         1.06      3.3  TIRES                           1,881      1.51      4.7
 31,775        25.57     79.4 TOTAL TRACTOR VARIABLE          33,484     26.94     83.7

                             TRACTOR FIXED COSTS
 10,850         8.73     27.1  DEPRECIATION                   10,850      8.73     27.1
    402         0.32      1.0  LICENCES                          402      0.32      1.0
 11,252         9.05     28.1 TOTAL TRACTOR FIXED             11,252      9.05     28.1

 43,027        34.62    107.5 TRACTOR TOTAL                   44,736     35.99    111.8

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 43,027        34.62    107.5 TOTAL VEHICLE COSTS             44,736     35.99    111.8

  1,768         1.42      4.4 INSURANCE COSTS                  1,838      1.48      4.6
  8,252         6.64     20.6 ADMIN. AND INTEREST              8,580      6.90     21.5
                             PICKUP AND DELIVERY
  5,894         4.74     14.7 PROFIT                           6,128      4.93     15.3
 58,941        47.42    147.2 TOTAL OPERATING COST            61,282     49.30    153.2


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --        24,856  MI.              *
*              GROSS VEHICLE WEIGHT      --        36,155 LBS.              *
*              AVERAGE PAYLOAD           --        18,453 LBS.              *
*              ESTIMATED ANNUAL QUANTITY --         3,691 TONS              *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D   R O A D S             G R A V E L   R O A D S         *
*                                                                           *
*                 236.9     TOTAL OPERATING COST    246.5                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                        ALBERTA

COMMODITY -- BULK                                 ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          16400 KG.         16400 KG.
      AVERAGE PAYLOAD                                8370 KG.          8370 KG.
      ESTIMATED ANNUAL QUANTITY                   6696 TONNES       6696 TONNES
      TRIP RUNNING TIME                               3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                           2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                        $ 2212            $ 2212
      DISTANCE WAGE                                     $ 0               $ 0
      HOURLY WAGE                                   $ 27913           $ 27913
      WAGE BURDEN                                    $ 3615            $ 3615

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

             COST                                                  COST
              PER     COST                                          PER    COST
   TOTAL  RUNNING      PER                              TOTAL   RUNNING     PER
    COST     HOUR      KM.                               COST      HOUR     KM.
       $        $                                           $         $
                             TRACTOR VARIABLE COSTS
  33,740    13.57     42.2     DRIVER                  33,740     13.57    42.2
  14,753     5.94     18.4     FUEL                    14,753      5.94    18.4
  11,434     4.60     14.3     REPAIRS                 13,721      5.52    17.2
     398     0.16      0.5     CLEANING                   398      0.16     0.5
     298     0.12      0.4     TRANSPORT                  298      0.12     0.4
   2,631     1.06      3.3     TIRES                    3,762      1.51     4.7
  63,254    25.45     79.1   TOTAL TRACTOR VARIABLE    66,672     26.82    83.4

                             TRACTOR FIXED COSTS
  10,850     4.37     13.6     DEPRECIATION            10,850      4.37    13.6
     402     0.16      0.5     LICENCES                   402      0.16     0.5
  11,252     4.53     14.1   TOTAL TRACTOR FIXED       11,252      4.53    14.1

  74,506    29.98     93.2   TRACTOR TOTAL             77,924     31.35    97.5

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  74,506    29.98     93.2   TOTAL VEHICLE COSTS       77,924     31.35    97.5

   3,062     1.23      3.8   INSURANCE COSTS            3,202      1.29     4.0
  14,289     5.75     17.9   ADMIN. AND INTEREST       14,944      6.01    18.7
                             PICKUP AND DELIVERY
  10,206     4.11     12.8   PROFIT                    10,675      4.29    13.3
 102,063    41.07    127.7   TOTAL OPERATING COST     106,745     42.94   133.5


*******************************************************************************
*                                                                             *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                *
*                                                                             *
*        A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.                    *
*             GROSS VEHICLE WEIGHT      --     36,155 LBS.                    *
*             AVERAGE PAYLOAD           --     18,453 LBS.                    *
*             ESTIMATED ANNUAL QUANTITY --      7,381 TONS                    *
*                                                                             *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                      *
*                                                                             *
*        P A V E D  R O A D S           G R A V E L  R O A D S                *
*                                                                             *
*                 205.5    TOTAL OPERATING COST   214.8                       *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                     ALBERTA

COMMODITY -- BULK                              ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                           PAVED ROAD     GRAVEL ROAD
     GROSS VEHICLE WEIGHT                          16400 KG.       16400 KG.
     AVERAGE PAYLOAD                                8370 KG.        8370 KG.
     ESTIMATED ANNUAL QUANTITY                  10044 TONNES    10044 TONNES
     TRIP RUNNING TIME                              3.1 HRS.        3.1 HRS.
     ANNUAL RUNNING HOURS                          3728 HRS.       3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                         $ 3317          $ 3317
     DISTANCE WAGE                                      $ 0             $ 0
     HOURLY WAGE                                    $ 41869         $ 41869
     WAGE BURDEN                                     $ 5422          $ 5422

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                               G R A V E L   R O A D S

            COST                                               COST
             PER    COST                                        PER    COST
  TOTAL  RUNNING     PER                             TOTAL  RUNNING     PER
   COST     HOUR     KM.                              COST     HOUR     KM.
      $        $                                         $        $
                         TRACTOR VARIABLE COSTS
 50,608    13.57    42.2   DRIVER                   50,608    13.57    42.2
 22,130     5.94    18.4   FUEL                     22,130     5.94    18.4
 17,151     4.60    14.3   REPAIRS                  20,581     5.52    17.2
    597     0.16     0.5   CLEANING                    597     0.16     0.5
    298     0.08     0.2   TRANSPORT                   298     0.08     0.2
  3,946     1.06     3.3   TIRES                     5,643     1.51     4.7
 94,730    25.41    78.9 TOTAL TRACTOR VARIABLE     99,857    26.78    83.2

                         TRACTOR FIXED COSTS
 10,850     2.91     9.0   DEPRECIATION             10,850     2.91     9.0
    402     0.11     0.3   LICENCES                    402     0.11     0.3
 11,252     3.02     9.3 TOTAL TRACTOR FIXED        11,252     3.02     9.3

105,982    28.43    88.2 TRACTOR TOTAL             111,109    29.80    92.5

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

105,982    28.43    88.2 TOTAL VEHICLE COSTS       111,109    29.80    92.5

  4,355     1.17     3.6 INSURANCE COSTS             4,566     1.22     3.8
 20,325     5.45    16.9 ADMIN. AND INTEREST        21,309     5.72    17.8
                         PICKUP AND DELIVERY
 14,518     3.89    12.1 PROFIT                     15,220     4.08    12.7
145,180    38.94   120.8 TOTAL OPERATING COST      152,204    40.82   126.8


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --     74,568  MI.             *
*              GROSS VEHICLE WEIGHT      --     36,155 LBS.             *
*              AVERAGE PAYLOAD           --     18,453 LBS.             *
*              ESTIMATED ANNUAL QUANTITY --     11,072 TONS             *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D   R O A D S           G R A V E L   R O A D S       *
*                                                                       *
*                194.4    TOTAL OPERATING COST    204.1                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)           SASKATCHEWAN

COMMODITY -- BULK                             ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD           GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         14600 KG.             14600 KG.
      AVERAGE PAYLOAD                               6570 KG.              6570 KG.
      ESTIMATED ANNUAL QUANTITY                  2628 TONNES           2628 TONNES
      TRIP RUNNING TIME                              3.1 HRS.              3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.             1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 730                 $ 730
      DISTANCE WAGE                                      $ 0                   $ 0
      HOURLY WAGE                                    $ 11732               $ 11732
      WAGE BURDEN                                     $ 1433                $ 1433

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                             G R A V E L   R O A D S

               COST                                                COST
                PER       COST                                      PER       COST
   TOTAL    RUNNING        PER                          TOTAL   RUNNING        PER
    COST       HOUR        KM.                           COST      HOUR        KM.
       $          $                                         $         $
                               TRACTOR VARIABLE COSTS
  13,895      11.18       34.7   DRIVER                13,895     11.18       34.7
   7,334       5.90       18.3   FUEL                   7,334      5.90       18.3
   4,275       3.44       10.7   REPAIRS                5,130      4.13       12.8
     342       0.28        0.9   CLEANING                 342      0.28        0.9
     398       0.32        1.0   TRANSPORT                398      0.32        1.0
   1,305       1.05        3.3   TIRES                  1,866      1.50        4.7
  27,549      22.17       68.9 TOTAL TRACTOR VARIABLE  28,965     23.31       72.4

                               TRACTOR FIXED COSTS
  11,393       9.17       28.5   DEPRECIATION          11,393      9.17       28.5
     674       0.54        1.7   LICENCES                 674      0.54        1.7
  12,067       9.71       30.2 TOTAL TRACTOR FIXED     12,067      9.71       30.2

  39,616      31.88       99.1 TRACTOR TOTAL           41,032     33.02      102.6

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  39,616      31.88       99.1 TOTAL VEHICLE COSTS     41,032     33.02      102.6

   1,628       1.31        4.1 INSURANCE COSTS          1,686      1.36        4.2
   7,598       6.11       19.0 ADMIN. AND INTEREST      7,869      6.33       19.7
                               PICKUP AND DELIVERY
   5,427       4.37       13.6 PROFIT                   5,621      4.52       14.1
  54,269      43.67      135.8 TOTAL OPERATING COST    56,208     45.23      140.6


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.           *
*               GROSS VEHICLE WEIGHT      --      32,187 LBS.           *
*               AVERAGE PAYLOAD           --      14,484 LBS.           *
*               ESTIMATED ANNUAL QUANTITY --       2,897 TONS           *
*                                                                       *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                       *
*         P A V E D   R O A D S             G R A V E L   R O A D S     *
*                                                                       *
*                 218.5     TOTAL OPERATING COST   226.3                *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                  SASKATCHEWAN

COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                           14600 KG.          14600 KG.
     AVERAGE PAYLOAD                                 6570 KG.           6570 KG.
     ESTIMATED ANNUAL QUANTITY                    5256 TONNES        5256 TONNES
     TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                           2486 HRS.          2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                          $ 1459             $ 1459
     DISTANCE WAGE                                       $ 0                $ 0
     HOURLY WAGE                                     $ 23464            $ 23464
     WAGE BURDEN                                      $ 2866             $ 2866

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                                G R A V E L   R O A D S

               COST                                                 COST
                PER      COST                                        PER      COST
   TOTAL    RUNNING       PER                            TOTAL   RUNNING       PER
    COST       HOUR       KM.                             COST      HOUR       KM.
       $          $                                          $         $
                               TRACTOR VARIABLE COSTS
  27,789      11.18      34.7    DRIVER                 27,789     11.18      34.7
  14,668       5.90      18.3    FUEL                   14,668      5.90      18.3
   8,550       3.44      10.7    REPAIRS                10,261      4.13      12.8
     684       0.28       0.9    CLEANING                  684      0.28       0.9
     398       0.16       0.5    TRANSPORT                 398      0.16       0.5
   2,610       1.05       3.3    TIRES                   3,732      1.50       4.7
  54,699      22.01      68.4  TOTAL TRACTOR VARIABLE   57,532     23.15      71.9

                               TRACTOR FIXED COSTS
  11,393       4.58      14.2    DEPRECIATION           11,393      4.58      14.2
     674       0.27       0.8    LICENCES                  674      0.27       0.8
  12,067       4.85      15.0  TOTAL TRACTOR FIXED      12,067      4.85      15.0

  66,766      26.86      83.4  TRACTOR TOTAL            69,599     28.00      86.9

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  66,766      26.86      83.4  TOTAL VEHICLE COSTS      69,599     28.00      86.9

   2,744       1.10       3.4  INSURANCE COSTS           2,860      1.15       3.6
  12,804       5.15      16.0  ADMIN. AND INTEREST      13,348      5.37      16.7
                               PICKUP AND DELIVERY
   9,146       3.68      11.4  PROFIT                    9,534      3.84      11.9
  91,460      36.79     114.2  TOTAL OPERATING COST     95,341     38.36     119.1


*****************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                           *
*       A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                  *
*            GROSS VEHICLE WEIGHT      --      32,187 LBS.                  *
*            AVERAGE PAYLOAD           --      14,484 LBS.                  *
*            ESTIMATED ANNUAL QUANTITY --       5,794 TONS                  *
*                                                                           *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                           *
*       P A V E D   R O A D S             G R A V E L   R O A D S           *
*                                                                           *
*               183.8     TOTAL OPERATING COST   191.7                      *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)            SASKATCHEWAN

COMMODITY -- BULK                             ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                6570 KG.           6570 KG.
      ESTIMATED ANNUAL QUANTITY                   7884 TONNES        7884 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 2189             $ 2189
      DISTANCE WAGE                                       $ 0                $ 0
      HOURLY WAGE                                     $ 35195            $ 35195
      WAGE BURDEN                                      $ 4299             $ 4299

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

               COST                                                COST
                PER      COST                                       PER     COST
    TOTAL   RUNNING       PER                             TOTAL  RUNNING     PER
     COST      HOUR       KM.                              COST     HOUR     KM.
        $         $                                           $        $
                                TRACTOR VARIABLE COSTS
   41,683     11.18      34.7     DRIVER                 41,683    11.18    34.7
   22,002      5.90      18.3     FUEL                   22,002     5.90    18.3
   12,826      3.44      10.7     REPAIRS                15,391     4.13    12.8
    1,025      0.27       0.9     CLEANING                1,025     0.27     0.9
      398      0.11       0.3     TRANSPORT                 398     0.11     0.3
    3,915      1.05       3.3     TIRES                   5,598     1.50     4.7
   81,849     21.95      68.2   TOTAL TRACTOR VARIABLE   86,097    23.09    71.7

                                TRACTOR FIXED COSTS
   11,393      3.06       9.5     DEPRECIATION           11,393     3.06     9.5
      674      0.18       0.6     LICENCES                  674     0.18     0.6
   12,067      3.24      10.1   TOTAL TRACTOR FIXED      12,067     3.24    10.1

   93,916     25.19      78.3   TRACTOR TOTAL            98,164    26.33    81.8

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

   93,916     25.19      78.3   TOTAL VEHICLE COSTS      98,164    26.33    81.8

    3,860      1.04       3.2   INSURANCE COSTS           4,034     1.08     3.4
   18,011      4.83      15.0   ADMIN. AND INTEREST      18,826     5.05    15.7
                                PICKUP AND DELIVERY
   12,865      3.45      10.7   PROFIT                   13,447     3.61    11.2
  128,652     34.51     107.2   TOTAL OPERATING COST    134,471    36.07   112.1


**************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                        *
*        A.   ANNUAL DISTANCE TRAVELLED --       74,568  MI.             *
*             GROSS VEHICLE WEIGHT      --       32,187  LBS.            *
*             AVERAGE PAYLOAD           --       14,484  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --        8,691  TONS            *
*                                                                        *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                        *
*        P A V E D  R O A D S             G R A V E L  R O A D S         *
*                                                                        *
*                172.5    TOTAL OPERATING COST   180.4                   *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                  MANITOBA

COMMODITY -- BULK                            ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                    PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                   14600 KG.          14600 KG.
      AVERAGE PAYLOAD                         6570 KG.           6570 KG.
      ESTIMATED ANNUAL QUANTITY             2628 TONNES        2628 TONNES
      TRIP RUNNING TIME                        3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                    1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                    $ 692              $ 692
      DISTANCE WAGE                                $ 0                $ 0
      HOURLY WAGE                              $ 11123            $ 11123
      WAGE BURDEN                               $ 1359             $ 1359

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

             COST                                                  COST
              PER      COST                                         PER     COST
  TOTAL   RUNNING       PER                               TOTAL  RUNNING     PER
   COST      HOUR       KM.                                COST     HOUR     KM.
      $         $                                             $        $
                             TRACTOR VARIABLE COSTS
 13,174     10.60      32.9    DRIVER                    13,174    10.60    32.9
  9,018      7.26      22.5    FUEL                       9,018     7.26    22.5
  4,673      3.76      11.7    REPAIRS                    5,608     4.51    14.0
    268      0.22       0.7    CLEANING                     268     0.22     0.7
    447      0.36       1.1    TRANSPORT                    447     0.36     1.1
  1,115      0.90       2.8    TIRES                      1,594     1.28     4.0
 28,695     23.10      71.7  TOTAL TRACTOR VARIABLE      30,109    24.23    75.2

                             TRACTOR FIXED COSTS
 11,501      9.25      28.8    DEPRECIATION              11,501     9.25    28.8
    482      0.39       1.2    LICENCES                     482     0.39     1.2
 11,983      9.64      30.0  TOTAL TRACTOR FIXED         11,983     9.64    30.0

 40,678     32.74     101.7  TRACTOR TOTAL               42,092    33.87   105.2

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 40,678     32.74     101.7  TOTAL VEHICLE COSTS         42,092    33.87   105.2

  1,672      1.35       4.2  INSURANCE COSTS              1,730     1.39     4.3
  7,802      6.28      19.5  ADMIN. AND INTEREST          8,073     6.50    20.2
                             PICKUP AND DELIVERY
  5,573      4.48      13.9  PROFIT                       5,766     4.64    14.4
 55,725     44.85     139.3  TOTAL OPERATING COST        57,661    46.40   144.1


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.           *
*               GROSS VEHICLE WEIGHT      --      32,187 LBS.           *
*               AVERAGE PAYLOAD           --      14,484 LBS.           *
*               ESTIMATED ANNUAL QUANTITY --       2,897 TONS           *
*                                                                       *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                       *
*         P A V E D  R O A D S              G R A V E L  R O A D S      *
*                                                                       *
*                224.2     TOTAL OPERATING COST   231.9                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                      MANITOBA
COMMODITY -- BULK                                 ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         14600 KG.        14600 KG.
      AVERAGE PAYLOAD                               6570 KG.         6570 KG.
      ESTIMATED ANNUAL QUANTITY                  5256 TONNES      5256 TONNES
      TRIP RUNNING TIME                              3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                          2486 HRS.        2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                        $ 1384           $ 1384
      DISTANCE WAGE                                     $ 0              $ 0
      HOURLY WAGE                                   $ 22246          $ 22246
      WAGE BURDEN                                    $ 2717           $ 2717

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

              COST                                                    COST
               PER     COST                                            PER     COST
  TOTAL    RUNNING      PER                               TOTAL    RUNNING      PER
   COST       HOUR      KM.                                COST       HOUR      KM.
      $          $                                            $          $
                              TRACTOR VARIABLE COSTS
 26,347      10.60     32.9     DRIVER                   26,347      10.60     32.9
 18,037       7.26     22.5     FUEL                     18,037       7.26     22.5
  9,346       3.76     11.7     REPAIRS                  11,215       4.51     14.0
    537       0.22      0.7     CLEANING                    537       0.22      0.7
    447       0.18      0.6     TRANSPORT                   447       0.18      0.6
  2,230       0.90      2.8     TIRES                     3,188       1.28      4.0
 56,944      22.92     71.2   TOTAL TRACTOR VARIABLE     59,771      24.05     74.7

                              TRACTOR FIXED COSTS
 11,501       4.63     14.4     DEPRECIATION             11,501       4.63     14.4
    482       0.19      0.6     LICENCES                    482       0.19      0.6
 11,983       4.82     15.0   TOTAL TRACTOR FIXED        11,983       4.82     15.0

 68,927      27.74     86.2   TRACTOR TOTAL              71,754      28.87     89.7

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 68,927      27.74     86.2   TOTAL VEHICLE COSTS        71,754      28.87     89.7

  2,833       1.14      3.5   INSURANCE COSTS             2,949       1.19      3.7
 13,219       5.32     16.5   ADMIN. AND INTEREST        13,761       5.54     17.2
                              PICKUP AND DELIVERY
  9,442       3.80     11.8   PROFIT                      9,829       3.95     12.3
 94,421      38.00    118.0   TOTAL OPERATING COST       98,293      39.55    122.9


*************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y        *
*                                                                       *
*            A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.        *
*                  GROSS VEHICLE WEIGHT      --      32,187 LBS.        *
*                  AVERAGE PAYLOAD           --      14,484 LBS.        *
*                  ESTIMATED ANNUAL QUANTITY --       5,794 TONS        *
*                                                                       *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)           *
*                                                                       *
*            P A V E D  R O A D S              G R A V E L  R O A D S   *
*                                                                       *
*                   189.9     TOTAL OPERATING COST   197.8              *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    MANITOBA
COMMODITY -- BULK                                ANNUAL DISTANCE -- 120000 KM.
A.    VEHICLE UTILIZATION                             PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             14600 KG.        14600 KG.
      AVERAGE PAYLOAD                                   6570 KG.         6570 KG.
      ESTIMATED ANNUAL QUANTITY                       7884 TONNES      7884 TONNES
      TRIP RUNNING TIME                                  3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                              3728 HRS.        3728 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 2075           $ 2075
      DISTANCE WAGE                                         $ 0              $ 0
      HOURLY WAGE                                       $ 33369          $ 33369
      WAGE BURDEN                                        $ 4076           $ 4076
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

             COST                                                  COST
              PER     COST                                          PER     COST
   TOTAL  RUNNING      PER                                 TOTAL  RUNNING    PER
    COST     HOUR      KM.                                  COST     HOUR    KM.
       $        $                                              $        $
                           TRACTOR VARIABLE COSTS
  39,520    10.60     32.9    DRIVER                      39,520    10.60   32.9
  27,055     7.26     22.5    FUEL                        27,055     7.26   22.5
  14,019     3.76     11.7    REPAIRS                     16,823     4.51   14.0
     805     0.22      0.7    CLEANING                       805     0.22    0.7
     447     0.12      0.4    TRANSPORT                      447     0.12    0.4
   3,344     0.90      2.8    TIRES                        4,782     1.28    4.0
  85,190    22.86     71.0 TOTAL TRACTOR VARIABLE         89,432    23.99   74.5

                           TRACTOR FIXED COSTS
  11,501     3.08      9.6    DEPRECIATION                11,501     3.08    9.6
     482     0.13      0.4    LICENCES                       482     0.13    0.4
  11,983     3.21     10.0 TOTAL TRACTOR FIXED            11,983     3.21   10.0

  97,173    26.07     81.0 TRACTOR TOTAL                 101,415    27.20   84.5

                           TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

  97,173    26.07     81.0 TOTAL VEHICLE COSTS           101,415    27.20   84.5

   3,993     1.07      3.3 INSURANCE COSTS                 4,168     1.12    3.5
  18,636     5.00     15.5 ADMIN. AND INTEREST            19,450     5.22   16.2
                           PICKUP AND DELIVERY
  13,312     3.57     11.1 PROFIT                         13,893     3.73   11.6
 133,114    35.71    110.9 TOTAL OPERATING COST          138,926    37.27  115.8


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --     74,568  MI.                 *
*             GROSS VEHICLE WEIGHT      --     32,187 LBS.                 *
*             AVERAGE PAYLOAD           --     14,484 LBS.                 *
*             ESTIMATED ANNUAL QUANTITY --      8,691 TONS                 *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D  R O A D S            G R A V E L  R O A D S            *
*                                                                          *
*                178.5     TOTAL OPERATING COST    186.4                   *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    ONTARIO

COMMODITY -- BULK                              ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        19000 KG.         19000 KG.
      AVERAGE PAYLOAD                             10970 KG.         10970 KG.
      ESTIMATED ANNUAL QUANTITY               4388 TONNES       4388 TONNES
      TRIP RUNNING TIME                            3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                        1243 HRS.         1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 1545            $ 1545
      DISTANCE WAGE                                    $ 0               $ 0
      HOURLY WAGE                                  $ 14876           $ 14876
      WAGE BURDEN                                   $ 2463            $ 2463

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                              GRAVEL ROADS

              COST                                                  COST
               PER     COST                                          PER     COST
  TOTAL    RUNNING      PER                               TOTAL  RUNNING      PER
   COST       HOUR      KM.                                COST     HOUR      KM.
      $          $                                            $        $
                             TRACTOR VARIABLE COSTS
 18,884      15.20     47.2    DRIVER                    18,884    15.20     47.2
  9,295       7.48     23.2    FUEL                       9,295     7.48     23.2
  6,313       5.08     15.8    REPAIRS                    7,576     6.10     18.9
    373       0.30      0.9    CLEANING                     373     0.30      0.9
    447       0.36      1.1    TRANSPORT                    447     0.36      1.1
  1,286       1.03      3.2    TIRES                      1,839     1.48      4.6
 36,598      29.45     91.4  TOTAL TRACTOR VARIABLE      38,414    30.92     95.9

                             TRACTOR FIXED COSTS
 10,850       8.73     27.1    DEPRECIATION              10,850     8.73     27.1
    615       0.49      1.5    LICENCES                     615     0.49      1.5
 11,465       9.22     28.6  TOTAL TRACTOR FIXED         11,465     9.22     28.6

 48,063      38.67    120.0  TRACTOR TOTAL               49,879    40.14    124.5

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 48,063      38.67    120.0  TOTAL VEHICLE COSTS         49,879    40.14    124.5

  1,975       1.59      4.9  INSURANCE COSTS              2,050     1.65      5.1
  9,218       7.42     23.0  ADMIN. AND INTEREST          9,566     7.70     23.9
                             PICKUP AND DELIVERY
  6,584       5.30     16.5  PROFIT                       6,833     5.50     17.1
 65,840      52.98    164.4  TOTAL OPERATING COST        68,328    54.99    170.6


******************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                            *
*          A.   ANNUAL DISTANCE TRAVELLED --     24,856  MI.                 *
*               GROSS VEHICLE WEIGHT      --     41,887  LBS.                *
*               AVERAGE PAYLOAD           --     24,184  LBS.                *
*               ESTIMATED ANNUAL QUANTITY --      4,837  TONS                *
*                                                                            *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                            *
*          P A V E D   R O A D S            G R A V E L   R O A D S          *
*                                                                            *
*                  264.6     TOTAL OPERATING COST    274.5                   *
******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          ONTARIO

COMMODITY -- BULK                                   ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                             PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                             19000 KG.          19000 KG.
     AVERAGE PAYLOAD                                  10970 KG.          10970 KG.
     ESTIMATED ANNUAL QUANTITY                     8776 TONNES        8776 TONNES
     TRIP RUNNING TIME                                 3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                             2486 HRS.          2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 3090             $ 3090
     DISTANCE WAGE                                          $ 0                $ 0
     HOURLY WAGE                                        $ 29752            $ 29752
     WAGE BURDEN                                         $ 4926             $ 4926

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

              COST                                                      COST
               PER      COST                                             PER      COST
   TOTAL   RUNNING       PER                                 TOTAL   RUNNING       PER
    COST      HOUR       KM.                                  COST      HOUR       KM.
       $         $                                               $         $
                              TRACTOR VARIABLE COSTS
  37,768     15.20      47.2    DRIVER                      37,768     15.20      47.2
  18,591      7.48      23.2    FUEL                        18,591      7.48      23.2
  12,627      5.08      15.8    REPAIRS                     15,152      6.10      18.9
     746      0.30       0.9    CLEANING                       746      0.30       0.9
     447      0.18       0.6    TRANSPORT                      447      0.18       0.6
   2,573      1.04       3.2    TIRES                        3,679      1.48       4.6
  72,752     29.28      90.9  TOTAL TRACTOR VARIABLE        76,383     30.74      95.4

                              TRACTOR FIXED COSTS
  10,850      4.37      13.6    DEPRECIATION                10,850      4.37      13.6
     615      0.25       0.8    LICENCES                       615      0.25       0.8
  11,465      4.62      14.4  TOTAL TRACTOR FIXED           11,465      4.62      14.4

  84,217     33.90     105.3  TRACTOR TOTAL                 87,848     35.36     109.8

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  84,217     33.90     105.3  TOTAL VEHICLE COSTS           87,848     35.36     109.8

   3,461      1.39       4.3  INSURANCE COSTS                3,610      1.45       4.5
  16,151      6.50      20.2  ADMIN. AND INTEREST           16,848      6.78      21.1
                              PICKUP AND DELIVERY
  11,537      4.64      14.4  PROFIT                        12,034      4.84      15.0
 115,366     46.43     144.2  TOTAL OPERATING COST         120,340     48.43     150.4


******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                            *
*         A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                 *
*              GROSS VEHICLE WEIGHT      --      41,887  LBS.                *
*              AVERAGE PAYLOAD           --      24,184  LBS.                *
*              ESTIMATED ANNUAL QUANTITY --       9,674  TONS                *
*                                                                            *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                            *
*         P A V E D  R O A D S            G R A V E L  R O A D S             *
*                                                                            *
*                 232.1     TOTAL OPERATING COST    242.0                    *
******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                         ONTARIO

COMMODITY -- BULK                                    ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                              19000 KG.          19000 KG.
     AVERAGE PAYLOAD                                   10970 KG.          10970 KG.
     ESTIMATED ANNUAL QUANTITY                     13164 TONNES       13164 TONNES
     TRIP RUNNING TIME                                  3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                              3728 HRS.          3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 4635             $ 4635
     DISTANCE WAGE                                          $ 0                $ 0
     HOURLY WAGE                                        $ 44628            $ 44628
     WAGE BURDEN                                         $ 7389             $ 7389

C.   TOTAL OPERATING COSTS
   PAVED ROADS                                                     GRAVEL ROADS

              COST                                                         COST
               PER     COST                                                 PER     COST
   TOTAL   RUNNING      PER                                  TOTAL      RUNNING      PER
    COST      HOUR      KM.                                   COST         HOUR      KM.
       $         $                                               $            $
                             TRACTOR VARIABLE COSTS
  56,652     15.20     47.2    DRIVER                       56,652        15.20     47.2
  27,886      7.48     23.2    FUEL                         27,886         7.48     23.2
  18,940      5.08     15.8    REPAIRS                      22,728         6.10     18.9
   1,119      0.30      0.9    CLEANING                      1,119         0.30      0.9
     447      0.12      0.4    TRANSPORT                       447         0.12      0.4
   3,859      1.04      3.2    TIRES                         5,518         1.48      4.6
 108,903     29.22     90.7  TOTAL TRACTOR VARIABLE        114,350        30.68     95.2

                             TRACTOR FIXED COSTS
  10,850      2.91      9.0    DEPRECIATION                 10,850         2.91      9.0
     615      0.16      0.5    LICENCES                        615         0.16      0.5
  11,465      3.07      9.5  TOTAL TRACTOR FIXED            11,465         3.07      9.5

 120,368     32.29    100.2  TRACTOR TOTAL                 125,815        33.75    104.7

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 120,368     32.29    100.2  TOTAL VEHICLE COSTS           125,815        33.75    104.7

   4,947      1.33      4.1  INSURANCE COSTS                 5,171         1.39      4.3
  23,084      6.19     19.2  ADMIN. AND INTEREST            24,129         6.47     20.1
                             PICKUP AND DELIVERY
  16,489      4.42     13.7  PROFIT                         17,235         4.62     14.4
 164,888     44.23    137.2  TOTAL OPERATING COST          172,350        46.23    143.5


*************************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                   *
*           A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                      *
*                GROSS VEHICLE WEIGHT      --      41,887  LBS.                     *
*                AVERAGE PAYLOAD           --      24,184  LBS.                     *
*                ESTIMATED ANNUAL QUANTITY --      14,511  TONS                     *
*                                                                                   *
*           B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*           P A V E D   R O A D S              G R A V E L   R O A D S              *
*                                                                                   *
*                  220.8     TOTAL OPERATING COST    230.9                          *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                                      QUEBEC

COMMODITY -- BULK                                           ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                                   PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                  18500 KG.           18500 KG.
      AVERAGE PAYLOAD                                       10470 KG.           10470 KG.
      ESTIMATED ANNUAL QUANTITY                           4188 TONNES         4188 TONNES
      TRIP RUNNING TIME                                      3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                                  1243 HRS.           1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                               $ 1356              $ 1356
      DISTANCE WAGE                                         $ 0                 $ 0
      HOURLY WAGE                                           $ 13683             $ 13683
      WAGE BURDEN                                           $ 1805              $ 1805

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                       G R A V E L  R O A D S

             COST                                                         COST
              PER     COST                                                 PER     COST
   TOTAL  RUNNING      PER                                   TOTAL     RUNNING      PER
    COST     HOUR      KM.                                    COST        HOUR      KM.
       $        $                                                $           $
                            TRACTOR VARIABLE COSTS
  16,844    13.55     42.1    DRIVER                        16,844       13.55     42.1
  10,361     8.34     25.9    FUEL                          10,361        8.34     25.9
   6,139     4.94     15.3    REPAIRS                        7,367        5.93     18.4
     298     0.24      0.7    CLEANING                         298        0.24      0.7
     348     0.28      0.9    TRANSPORT                        348        0.28      0.9
   1,286     1.03      3.2    TIRES                          1,839        1.48      4.6
  35,276    28.38     88.1  TOTAL TRACTOR VARIABLE          37,057       29.82     92.6

                            TRACTOR FIXED COSTS
  11,827     9.52     29.6    DEPRECIATION                  11,827        9.52     29.6
     822     0.66      2.1    LICENCES                         822        0.66      2.1
  12,649    10.18     31.7  TOTAL TRACTOR FIXED             12,649       10.18     31.7

  47,925    38.56    119.8  TRACTOR TOTAL                   49,706       40.00    124.3

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  47,925    38.56    119.8  TOTAL VEHICLE COSTS             49,706       40.00    124.3

   1,970     1.59      4.9  INSURANCE COSTS                  2,043        1.64      5.1
   9,191     7.40     23.0  ADMIN. AND INTEREST              9,533        7.67     23.8
                            PICKUP AND DELIVERY
   6,565     5.28     16.4  PROFIT                           6,809        5.48     17.0
  65,651    52.83    164.1  TOTAL OPERATING COST            68,091       54.79    170.2


*************************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                   *
*                                                                                   *
*           A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.                      *
*                GROSS VEHICLE WEIGHT      --      40,785  LBS.                     *
*                AVERAGE PAYLOAD           --      23,082  LBS.                     *
*                ESTIMATED ANNUAL QUANTITY --       4,616  TONS                     *
*                                                                                   *
*           B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*           P A V E D  R O A D S             G R A V E L  R O A D S                 *
*                                                                                   *
*                   264.1     TOTAL OPERATING COST    273.9                         *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                         QUEBEC

COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                               PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                              18500 KG.        18500 KG.
      AVERAGE PAYLOAD                                   10470 KG.        10470 KG.
      ESTIMATED ANNUAL QUANTITY                       8376 TONNES      8376 TONNES
      TRIP RUNNING TIME                                  3.1 HRS.         3.1 HRS.
      ANNUAL RUNNING HOURS                              2486 HRS.        2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 2712           $ 2712
      DISTANCE WAGE                                          $ 0              $ 0
      HOURLY WAGE                                        $ 27366          $ 27366
      WAGE BURDEN                                         $ 3609           $ 3609

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

               COST                                                 COST
                PER     COST                                         PER     COST
   TOTAL    RUNNING      PER                               TOTAL  RUNNING     PER
    COST       HOUR      KM.                                COST     HOUR     KM.
       $          $                                            $        $
                              TRACTOR VARIABLE COSTS
  33,687      13.55     42.1    DRIVER                    33,687    13.55    42.1
  20,723       8.34     25.9    FUEL                      20,723     8.34    25.9
  12,279       4.94     15.3    REPAIRS                   14,735     5.93    18.4
     597       0.24      0.7    CLEANING                     597     0.24     0.7
     348       0.14      0.4    TRANSPORT                    348     0.14     0.4
   2,573       1.04      3.2    TIRES                      3,679     1.48     4.6
  70,207      28.25     87.6  TOTAL TRACTOR VARIABLE      73,769    29.68    92.1

                              TRACTOR FIXED COSTS
  11,827       4.76     14.8    DEPRECIATION              11,827     4.76    14.8
     822       0.33      1.0    LICENCES                     822     0.33     1.0
  12,649       5.09     15.8  TOTAL TRACTOR FIXED         12,649     5.09    15.8

  82,856      33.34    103.4  TRACTOR TOTAL               86,418    34.77   107.9

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  82,856      33.34    103.4  TOTAL VEHICLE COSTS         86,418    34.77   107.9

   3,405       1.37      4.3  INSURANCE COSTS              3,551     1.43     4.4
  15,890       6.39     19.9  ADMIN. AND INTEREST         16,573     6.67    20.7
                              PICKUP AND DELIVERY
  11,350       4.57     14.2  PROFIT                      11,838     4.76    14.8
 113,501      45.67    141.8  TOTAL OPERATING COST       118,380    47.63   147.8


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*          A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.              *
*                GROSS VEHICLE WEIGHT      --      40,785 LBS.              *
*                AVERAGE PAYLOAD           --      23,082 LBS.              *
*                ESTIMATED ANNUAL QUANTITY --       9,233 TONS              *
*                                                                           *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                           *
*          P A V E D  R O A D S            G R A V E L  R O A D S           *
*                                                                           *
*                  228.2     TOTAL OPERATING COST    237.9                  *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                     QUEBEC

COMMODITY -- BULK                               ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                             PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                             18500 KG.         18500 KG.
     AVERAGE PAYLOAD                                  10470 KG.         10470 KG.
     ESTIMATED ANNUAL QUANTITY                     12564 TONNES      12564 TONNES
     TRIP RUNNING TIME                                  3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                              3728 HRS.         3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 4069            $ 4069
     DISTANCE WAGE                                          $ 0               $ 0
     HOURLY WAGE                                       $ 41049           $ 41049
     WAGE BURDEN                                         $ 5414            $ 5414

C.   TOTAL OPERATING COSTS
  P A V E D  R O A D S                                      G R A V E L  R O A D S

             COST                                                      COST
              PER      COST                                             PER      COST
   TOTAL  RUNNING       PER                                  TOTAL  RUNNING       PER
    COST     HOUR       KM.                                   COST     HOUR       KM.
       $        $                                                $        $
                           TRACTOR VARIABLE COSTS
  50,532    13.55      42.1  DRIVER                         50,532    13.55      42.1
  31,084     8.34      25.9  FUEL                           31,084     8.34      25.9
  18,418     4.94      15.3  REPAIRS                        22,102     5.93      18.4
     895     0.24       0.7  CLEANING                          895     0.24       0.7
     348     0.09       0.3  TRANSPORT                         348     0.09       0.3
   3,859     1.04       3.2  TIRES                           5,518     1.48       4.6
 105,136    28.20      87.5  TOTAL TRACTOR VARIABLE        110,479    29.63      92.0

                           TRACTOR FIXED COSTS
  11,827     3.17       9.9  DEPRECIATION                   11,827     3.17       9.9
     822     0.22       0.7  LICENCES                          822     0.22       0.7
  12,649     3.39      10.6  TOTAL TRACTOR FIXED            12,649     3.39      10.6

 117,785    31.59      98.1  TRACTOR TOTAL                 123,128    33.02     102.6

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 117,785    31.59      98.1  TOTAL VEHICLE COSTS           123,128    33.02     102.6

   4,840     1.30       4.0  INSURANCE COSTS                 5,060     1.36       4.2
  22,589     6.06      18.8  ADMIN. AND INTEREST            23,614     6.33      19.7
                           PICKUP AND DELIVERY
  16,135     4.33      13.4  PROFIT                         16,867     4.52      14.1
 161,349    43.28     134.3  TOTAL OPERATING COST          168,669    45.23     140.6


*************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                       *
*       A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.              *
*            GROSS VEHICLE WEIGHT      --      40,785 LBS.              *
*            AVERAGE PAYLOAD           --      23,082 LBS.              *
*            ESTIMATED ANNUAL QUANTITY --      13,849 TONS              *
*                                                                       *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                       *
*       P A V E D  R O A D S            G R A V E L  R O A D S          *
*                                                                       *
*                216.1     TOTAL OPERATING COST   226.3                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                    MARITIMES
COMMODITY -- BULK                                  ANNUAL DISTANCE --  40000 KM.
A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         13500 KG.          13500 KG.
      AVERAGE PAYLOAD                               5470 KG.           5470 KG.
      ESTIMATED ANNUAL QUANTITY                 2188 TONNES        2188 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.          1243 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 523              $ 523
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 10104            $ 10104
      WAGE BURDEN                                     $ 1169             $ 1169
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

             COST                                                   COST
              PER      COST                                          PER      COST
  TOTAL   RUNNING       PER                             TOTAL    RUNNING       PER
   COST      HOUR       KM.                              COST       HOUR       KM.
      $         $                                           $          $
                            TRACTOR VARIABLE COSTS
 11,796      9.49      29.5    DRIVER                  11,796       9.49      29.5
  9,743      7.84      24.4    FUEL                     9,743       7.84      24.4
  5,851      4.71      14.6    REPAIRS                  7,021       5.65      17.6
    273      0.22       0.7    CLEANING                   273       0.22       0.7
    398      0.32       1.0    TRANSPORT                  398       0.32       1.0
  1,253      1.01       3.1    TIRES                    1,791       1.44       4.5
 29,314     23.59      73.3 TOTAL TRACTOR VARIABLE     31,022      24.96      77.7

                            TRACTOR FIXED COSTS
 11,935      9.60      29.8    DEPRECIATION            11,935       9.60      29.8
    361      0.29       0.9    LICENCES                   361       0.29       0.9
 12,296      9.89      30.7 TOTAL TRACTOR FIXED        12,296       9.89      30.7

 41,610     33.48     104.0 TRACTOR TOTAL              43,318      34.85     108.4

                            TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

 41,610     33.48     104.0 TOTAL VEHICLE COSTS        43,318      34.85     108.4

  1,710      1.38       4.3 INSURANCE COSTS             1,780       1.43       4.5
  7,980      6.42      20.0 ADMIN. AND INTEREST         8,308       6.69      20.8
                            PICKUP AND DELIVERY
  5,700      4.59      14.3 PROFIT                      5,934       4.77      14.8
 57,000     45.87     142.6 TOTAL OPERATING COST       59,340      47.74     148.5


*********************************************************************************
*         I M P E R I A L  E Q U I V A L E N T  S U M M A R Y                   *
*                                                                               *
*         A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.                   *
*               GROSS VEHICLE WEIGHT      --      29,762 LBS.                   *
*               AVERAGE PAYLOAD           --      12,059 LBS.                   *
*               ESTIMATED ANNUAL QUANTITY --       2,412 TONS                   *
*                                                                               *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                      *
*                                                                               *
*         P A V E D  R O A D S              G R A V E L  R O A D S              *
*                                                                               *
*                229.5     TOTAL OPERATING COST   239.0                         *
*********************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) MARITIMES

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
AVERAGE PAYLOAD	5470 KG.	5470 KG.
ESTIMATED ANNUAL QUANTITY	4376 TONNES	4376 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	2486 HRS.	2486 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 1046	$ 1046
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 20208	$ 20208
WAGE BURDEN	$ 2338	$ 2338

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
23,592	9.49	29.5	DRIVER	23,592	9.49	29.5
19,486	7.84	24.4	FUEL	19,486	7.84	24.4
11,702	4.71	14.6	REPAIRS	14,043	5.65	17.6
547	0.22	0.7	CLEANING	547	0.22	0.7
398	0.16	0.5	TRANSPORT	398	0.16	0.5
2,505	1.01	3.1	TIRES	3,583	1.44	4.5
58,230	23.43	72.8	TOTAL TRACTOR VARIABLE	61,649	24.80	77.2
			TRACTOR FIXED COSTS			
11,935	4.80	14.9	DEPRECIATION	11,935	4.80	14.9
361	0.15	0.5	LICENCES	361	0.15	0.5
12,296	4.95	15.4	TOTAL TRACTOR FIXED	12,296	4.95	15.4
70,526	28.38	88.2	TRACTOR TOTAL	73,945	29.75	92.6
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
70,526	28..38	88.2	TOTAL VEHICLE COSTS	73,945	29.75	92.6
2,898	1.17	3.6	INSURANCE COSTS	3,039	1.22	3.8
13,526	5.44	16.9	ADMIN. AND INTEREST	14,181	5.71	17.7
			PICKUP AND DELIVERY			
9,661	3.89	12.1	PROFIT	10,129	4.08	12.7
96,611	38.88	120.8	TOTAL OPERATING COST	101,294	40.76	126.8

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 29,762 LBS.
AVERAGE PAYLOAD -- 12,059 LBS.
ESTIMATED ANNUAL QUANTITY -- 4,824 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
194.4	TOTAL OPERATING COST	204.1

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          MARITIMES
COMMODITY -- BULK                                         ANNUAL DISTANCE -- 120000 KM.
A.    VEHICLE UTILIZATION                                 PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                13500 KG.          13500 KG.
      AVERAGE PAYLOAD                                      5470 KG.           5470 KG.
      ESTIMATED ANNUAL QUANTITY                         6564 TONNES        6564 TONNES
      TRIP RUNNING TIME                                     3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                                3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                               $ 1570             $ 1570
      DISTANCE WAGE                                            $ 0                $ 0
      HOURLY WAGE                                          $ 30311            $ 30311
      WAGE BURDEN                                           $ 3507             $ 3507

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                        G R A V E L   R O A D S

              COST                                                          COST
               PER      COST                                                 PER      COST
   TOTAL   RUNNING       PER                                    TOTAL    RUNNING       PER
    COST      HOUR       KM.                                     COST       HOUR       KM.
       $         $                                                  $          $
                              TRACTOR VARIABLE COSTS
  35,388      9.49      29.5    DRIVER                         35,388       9.49      29.5
  29,230      7.84      24.4    FUEL                           29,230       7.84      24.4
  17,553      4.71      14.6    REPAIRS                        21,064       5.65      17.6
     820      0.22       0.7    CLEANING                          820       0.22       0.7
     398      0.11       0.3    TRANSPORT                         398       0.11       0.3
   3,758      1.01       3.1    TIRES                           5,374       1.44       4.5
  87,147     23.38      72.6  TOTAL TRACTOR VARIABLE           92,274      24.75      77.0

                              TRACTOR FIXED COSTS
  11,935      3.20       9.9    DEPRECIATION                   11,935       3.20       9.9
     361      0.10       0.3    LICENCES                          361       0.10       0.3
  12,296      3.30      10.2  TOTAL TRACTOR FIXED              12,296       3.30      10.2

  99,443     26.68      82.8  TRACTOR TOTAL                   104,570      28.05      87.2

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  99,443     26.68      82.8  TOTAL VEHICLE COSTS             104,570      28.05      87.2

   4,087      1.10       3.4  INSURANCE COSTS                   4,297       1.15       3.6
  19,071      5.12      15.9  ADMIN. AND INTEREST              20,055       5.38      16.7
                              PICKUP AND DELIVERY
  13,622      3.65      11.4  PROFIT                           14,325       3.84      11.9
 136,223     36.55     113.5  TOTAL OPERATING COST            143,247      38.42     119.4


**************************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                    *
*          A.    ANNUAL DISTANCE TRAVELLED --        74,568  MI.                     *
*                GROSS VEHICLE WEIGHT      --        29,762 LBS.                     *
*                AVERAGE PAYLOAD           --        12,059 LBS.                     *
*                ESTIMATED ANNUAL QUANTITY --         7,235 TONS                     *
*                                                                                    *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                    *
*          P A V E D   R O A D S                 G R A V E L   R O A D S             *
*                                                                                    *
*                    182.7     TOTAL OPERATING COST    192.2                         *
**************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                 NEWFOUNDLAND

COMMODITY -- BULK                                 ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         13500 KG.         13500 KG.
      AVERAGE PAYLOAD                               5470 KG.          5470 KG.
      ESTIMATED ANNUAL QUANTITY                   2188 TONNES       2188 TONNES
      TRIP RUNNING TIME                              3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.         1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 533             $ 533
      DISTANCE WAGE                                    $ 0               $ 0
      HOURLY WAGE                                    $ 10303           $ 10303
      WAGE BURDEN                                     $ 1192            $ 1192

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                 COST
               PER     COST                                         PER     COST
  TOTAL    RUNNING      PER                               TOTAL  RUNNING     PER
   COST       HOUR      KM.                                COST     HOUR     KM.
      $          $                                            $        $
                             TRACTOR VARIABLE COSTS
 12,028       9.68     30.1    DRIVER                     12,028     9.68    30.1
 10,148       8.17     25.4    FUEL                       10,148     8.17    25.4
  6,562       5.28     16.4    REPAIRS                     7,874     6.34    19.7
    398       0.32      1.0    CLEANING                      398     0.32     1.0
    398       0.32      1.0    TRANSPORT                     398     0.32     1.0
  1,253       1.01      3.1    TIRES                       1,791     1.44     4.5
 30,787      24.78     77.0  TOTAL TRACTOR VARIABLE       32,637    26.27    81.7

                             TRACTOR FIXED COSTS
 12,152       9.78     30.4    DEPRECIATION               12,152     9.78    30.4
    392       0.32      1.0    LICENCES                      392     0.32     1.0
 12,544      10.10     31.4  TOTAL TRACTOR FIXED          12,544    10.10    31.4

 43,331      34.88    108.4  TRACTOR TOTAL                45,181    36.37   113.1

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

 43,331      34.88    108.4  TOTAL VEHICLE COSTS          45,181    36.37   113.1

  1,781       1.43      4.5  INSURANCE COSTS               1,857     1.49     4.6
  8,310       6.69     20.8  ADMIN. AND INTEREST           8,665     6.97    21.7
                             PICKUP AND DELIVERY
  5,936       4.78     14.8  PROFIT                        6,189     4.98    15.5
 59,358      47.78    148.5  TOTAL OPERATING COST         61,892    49.81   154.9


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*          A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.              *
*                GROSS VEHICLE WEIGHT      --      29,762 LBS.              *
*                AVERAGE PAYLOAD           --      12,059 LBS.              *
*                ESTIMATED ANNUAL QUANTITY --       2,412 TONS              *
*                                                                           *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                           *
*          P A V E D  R O A D S              G R A V E L  R O A D S         *
*                                                                           *
*                  239.0     TOTAL OPERATING COST   249.3                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)           NEWFOUNDLAND
COMMODITY -- BULK                          ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    13500 KG.         13500 KG.
     AVERAGE PAYLOAD                          5470 KG.          5470 KG.
     ESTIMATED ANNUAL QUANTITY             4376 TONNES       4376 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    2486 HRS.         2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                    $ 1067            $ 1067
     DISTANCE WAGE                                 $ 0               $ 0
     HOURLY WAGE                               $ 20605           $ 20605
     WAGE BURDEN                                $ 2384            $ 2384

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                         G R A V E L   R O A D S

            COST                                             COST
             PER    COST                                      PER    COST
  TOTAL  RUNNING     PER                            TOTAL  RUNNING     PER
   COST     HOUR     KM.                             COST     HOUR     KM.
      $        $                                        $        $
                         TRACTOR VARIABLE COSTS
 24,056     9.68   30.1    DRIVER                 24,056     9.68   30.1
 20,297     8.17   25.4    FUEL                   20,297     8.17   25.4
 13,124     5.28   16.4    REPAIRS                15,749     6.34   19.7
    795     0.32    1.0    CLEANING                  795     0.32    1.0
    398     0.16    0.5    TRANSPORT                 398     0.16    0.5
  2,505     1.01    3.1    TIRES                   3,583     1.44    4.5
 61,175    24.62   76.5  TOTAL TRACTOR VARIABLE   64,878    26.11   81.2

                         TRACTOR FIXED COSTS
 12,152     4.89   15.2    DEPRECIATION           12,152     4.89   15.2
    392     0.16    0.5    LICENCES                  392     0.16    0.5
 12,544     5.05   15.7  TOTAL TRACTOR FIXED      12,544     5.05   15.7

 73,719    29.67   92.2  TRACTOR TOTAL            77,422    31.16   96.9

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 73,719    29.67   92.2  TOTAL VEHICLE COSTS      77,422    31.16   96.9

  3,030     1.22    3.8  INSURANCE COSTS           3,182     1.28    4.0
 14,138     5.69   17.7  ADMIN. AND INTEREST      14,848     5.97   18.6
                         PICKUP AND DELIVERY
 10,099     4.06   12.6  PROFIT                   10,606     4.27   13.3
100,986    40.64  126.3  TOTAL OPERATING COST    106,058    42.68  132.8


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.             *
*             GROSS VEHICLE WEIGHT      --     29,762 LBS.             *
*             AVERAGE PAYLOAD           --     12,059 LBS.             *
*             ESTIMATED ANNUAL QUANTITY --      4,824 TONS             *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D   R O A D S            G R A V E L   R O A D S      *
*                                                                      *
*                203.3     TOTAL OPERATING COST   213.7                *
************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE) NEWFOUNDLAND

COMMODITY -- BULK ANNUAL DISTANCE -- 120000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
AVERAGE PAYLOAD	5470 KG.	5470 KG.
ESTIMATED ANNUAL QUANTITY	6564 TONNES	6564 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	3728 HRS.	3728 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 1600	$ 1600
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 30908	$ 30908
WAGE BURDEN	$ 3576	$ 3576

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
36,084	9.68	30.1	DRIVER	36,084	9.68	30.1
30,445	8.17	25.4	FUEL	30,445	8.17	25.4
19,686	5.28	16.4	REPAIRS	23,623	6.34	19.7
1,193	0.32	1.0	CLEANING	1,193	0.32	1.0
398	0.11	0.3	TRANSPORT	398	0.11	0.3
3,758	1.01	3.1	TIRES	5,374	1.44	4.5
91,564	24.57	76.3	TOTAL TRACTOR VARIABLE	97,117	26.06	81.0
			TRACTOR FIXED COSTS			
12,152	3.26	10.1	DEPRECIATION	12,152	3.26	10.1
392	0.11	0.3	LICENCES	392	0.11	0.3
12,544	3.37	10.4	TOTAL TRACTOR FIXED	12,544	3.37	10.4
104,108	27.94	86.7	TRACTOR TOTAL	109,661	29.43	91.4
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
104,108	27.94	86.7	TOTAL VEHICLE COSTS	109,661	29.43	91.4
4,278	1.15	3.6	INSURANCE COSTS	4,507	1.21	3.8
19,966	5.36	16.6	ADMIN. AND INTEREST	21,031	5.64	17.5
			PICKUP AND DELIVERY			
14,261	3.83	11.9	PROFIT	15,022	4.03	12.5
142,613	38.28	118.8	TOTAL OPERATING COST	150,221	40.31	125.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 74,568 MI.
GROSS VEHICLE WEIGHT -- 29,762 LBS.
AVERAGE PAYLOAD -- 12,059 LBS.
ESTIMATED ANNUAL QUANTITY -- 7,235 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
191.2	TOTAL OPERATING COST	201.5

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                        YUKON

COMMODITY -- BULK                                ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         15000 KG.            15000 KG.
      AVERAGE PAYLOAD                               6970 KG.             6970 KG.
      ESTIMATED ANNUAL QUANTITY                 2788 TONNES          2788 TONNES
      TRIP RUNNING TIME                              3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.            1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 925                $ 925
      DISTANCE WAGE                                      $ 0                  $ 0
      HOURLY WAGE                                    $ 14019              $ 14019
      WAGE BURDEN                                     $ 2092               $ 2092

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

             COST                                                COST
              PER    COST                                         PER    COST
  TOTAL   RUNNING     PER                              TOTAL  RUNNING     PER
   COST      HOUR     KM.                               COST     HOUR     KM.
      $         $                                          $        $
                           TRACTOR VARIABLE COSTS
 17,036     13.71    42.6    DRIVER                   17,036    13.71    42.6
 10,147      8.16    25.4    FUEL                     10,147     8.16    25.4
  5,965      4.80    14.9    REPAIRS                   7,159     5.76    17.9
    373      0.30     0.9    CLEANING                    373     0.30     0.9
    696      0.56     1.7    TRANSPORT                   696     0.56     1.7
  1,522      1.22     3.8    TIRES                     2,177     1.75     5.4
 35,739     28.75    89.3  TOTAL TRACTOR VARIABLE     37,588    30.24    93.9

                           TRACTOR FIXED COSTS
 10,850      8.73    27.1    DEPRECIATION             10,850     8.73    27.1
    300      0.24     0.8    LICENCES                    300     0.24     0.8
 11,150      8.97    27.9  TOTAL TRACTOR FIXED        11,150     8.97    27.9

 46,889     37.72   117.2  TRACTOR TOTAL              48,738    39.21   121.8

                           TRAILER VARIABLE COSTS
                             REPAIRS
                             CLEANING
                             TRANSPORT
                             TIRES
                           TOTAL TRAILER VARIABLE

                           TRAILER FIXED COSTS
                             DEPRECIATION
                             LICENCES
                           TOTAL TRAILER FIXED

                           TRAILER TOTAL

 46,889     37.72   117.2  TOTAL VEHICLE COSTS        48,738    39.21   121.8

  1,927      1.55     4.8  INSURANCE COSTS             2,003     1.61     5.0
  8,993      7.24    22.5  ADMIN. AND INTEREST         9,347     7.52    23.4
                           PICKUP AND DELIVERY
  6,423      5.17    16.1  PROFIT                      6,676     5.37    16.7
 64,232     51.68   160.6  TOTAL OPERATING COST       66,764    53.71   166.9


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.             *
*             GROSS VEHICLE WEIGHT      --      33,069  LBS.            *
*             AVERAGE PAYLOAD           --      15,366  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --       3,073  TONS            *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D  R O A D S           G R A V E L  R O A D S          *
*                                                                       *
*                258.5     TOTAL OPERATING COST   268.6                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                       YUKON

COMMODITY -- BULK                                 ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         15000 KG.          15000 KG.
      AVERAGE PAYLOAD                               6970 KG.           6970 KG.
      ESTIMATED ANNUAL QUANTITY                   5576 TONNES        5576 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                         2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 1850             $ 1850
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 28037            $ 28037
      WAGE BURDEN                                     $ 4184             $ 4184

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                  COST
               PER     COST                                          PER     COST
   TOTAL   RUNNING      PER                              TOTAL   RUNNING      PER
    COST      HOUR      KM.                               COST      HOUR      KM.
       $         $                                           $         $
                             TRACTOR VARIABLE COSTS
  34,071     13.71     42.6    DRIVER                   34,071     13.71     42.6
  20,295      8.17     25.4    FUEL                     20,295      8.17     25.4
  11,931      4.80     14.9    REPAIRS                  14,317      5.76     17.9
     746      0.30      0.9    CLEANING                    746      0.30      0.9
     696      0.28      0.9    TRANSPORT                   696      0.28      0.9
   3,045      1.23      3.8    TIRES                     4,354      1.75      5.4
  70,784     28.49     88.5  TOTAL TRACTOR VARIABLE     74,479     29.97     93.1

                             TRACTOR FIXED COSTS
  10,850      4.37     13.6    DEPRECIATION             10,850      4.37     13.6
     300      0.12      0.4    LICENCES                    300      0.12      0.4
  11,150      4.49     14.0  TOTAL TRACTOR FIXED        11,150      4.49     14.0

  81,934     32.98    102.5  TRACTOR TOTAL              85,629     34.46    107.1

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  81,934     32.98    102.5  TOTAL VEHICLE COSTS        85,629     34.46    107.1

   3,367      1.35      4.2  INSURANCE COSTS             3,519      1.42      4.4
  15,713      6.32     19.6  ADMIN. AND INTEREST        16,422      6.61     20.5
                             PICKUP AND DELIVERY
  11,224      4.52     14.0  PROFIT                     11,730      4.72     14.7
 112,238     45.17    140.3  TOTAL OPERATING COST      117,300     47.21    146.7


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.          *
*              GROSS VEHICLE WEIGHT      --        33,069 LBS.          *
*              AVERAGE PAYLOAD           --        15,366 LBS.          *
*              ESTIMATED ANNUAL QUANTITY --         6,146 TONS          *
*                                                                       *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*        P A V E D   R O A D S              G R A V E L   R O A D S     *
*                                                                       *
*                 225.8     TOTAL OPERATING COST    236.1               *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                      YUKON

COMMODITY -- BULK                               ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          15000 KG.          15000 KG.
      AVERAGE PAYLOAD                                6970 KG.           6970 KG.
      ESTIMATED ANNUAL QUANTITY                  8364 TONNES        8364 TONNES
      TRIP RUNNING TIME                               3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                           3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 2775             $ 2775
      DISTANCE WAGE                                       $ 0                $ 0
      HOURLY WAGE                                     $ 42056            $ 42056
      WAGE BURDEN                                      $ 6276             $ 6276

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

              COST                                                    COST
               PER     COST                                            PER      COST
   TOTAL   RUNNING      PER                                 TOTAL  RUNNING       PER
    COST      HOUR      KM.                                  COST     HOUR       KM.
       $         $                                              $        $
                              TRACTOR VARIABLE COSTS
  51,107     13.71     42.6     DRIVER                     51,107    13.71      42.6
  30,442      8.17     25.4     FUEL                       30,442     8.17      25.4
  17,896      4.80     14.9     REPAIRS                    21,476     5.76      17.9
   1,119      0.30      0.9     CLEANING                    1,119     0.30       0.9
     696      0.19      0.6     TRANSPORT                     696     0.19       0.6
   4,567      1.22      3.8     TIRES                       6,531     1.75       5.4
 105,827     28.39     88.2   TOTAL TRACTOR VARIABLE      111,371    29.88      92.8

                              TRACTOR FIXED COSTS
  10,850      2.91      9.0     DEPRECIATION               10,850     2.91       9.0
     300      0.08      0.3     LICENCES                      300     0.08       0.3
  11,150      2.99      9.3   TOTAL TRACTOR FIXED          11,150     2.99       9.3

 116,977     31.38     97.5   TRACTOR TOTAL               122,521    32.87     102.1

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 116,977     31.38     97.5   TOTAL VEHICLE COSTS         122,521    32.87     102.1

   4,807      1.29      4.0   INSURANCE COSTS               5,035     1.35       4.2
  22,434      6.02     18.7   ADMIN. AND INTEREST          23,497     6.30      19.6
                              PICKUP AND DELIVERY
  16,024      4.30     13.4   PROFIT                       16,784     4.50      14.0
 160,242     42.99    133.6   TOTAL OPERATING COST        167,837    45.02     139.9


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                *
*             GROSS VEHICLE WEIGHT      --      33,069 LBS.                *
*             AVERAGE PAYLOAD           --      15,366 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       9,220 TONS                *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D  R O A D S            G R A V E L  R O A D S            *
*                                                                          *
*                215.0     TOTAL OPERATING COST    225.1                   *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                 N.W.T.

COMMODITY -- BULK                          ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    12000 KG.         12000 KG.
     AVERAGE PAYLOAD                          3970 KG.          3970 KG.
     ESTIMATED ANNUAL QUANTITY             1588 TONNES       1588 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                     $ 448             $ 448
     DISTANCE WAGE                                 $ 0               $ 0
     HOURLY WAGE                               $ 11931           $ 11931
     WAGE BURDEN                                $ 1424            $ 1424

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                           G R A V E L  R O A D S

            COST                                             COST
             PER   COST                                       PER   COST
  TOTAL  RUNNING    PER                            TOTAL  RUNNING    PER
   COST     HOUR    KM.                             COST     HOUR    KM.
      $        $                                       $        $
                         TRACTOR VARIABLE COSTS
 13,803    11.11   34.5    DRIVER                 13,803    11.11   34.5
  9,952     8.01   24.9    FUEL                    9,952     8.01   24.9
  5,543     4.46   13.9    REPAIRS                 6,651     5.35   16.6
    398     0.32    1.0    CLEANING                  398     0.32    1.0
    746     0.60    1.9    TRANSPORT                 746     0.60    1.9
  1,522     1.22    3.8    TIRES                   2,177     1.75    5.4
 31,964    25.72   80.0  TOTAL TRACTOR VARIABLE   33,727    27.14   84.3

                         TRACTOR FIXED COSTS
 10,850     8.73   27.1    DEPRECIATION           10,850     8.73   27.1
    211     0.17    0.5    LICENCES                  211     0.17    0.5
 11,061     8.90   27.6  TOTAL TRACTOR FIXED      11,061     8.90   27.6

 43,025    34.62  107.6  TRACTOR TOTAL            44,788    36.04  111.9

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 43,025    34.62  107.6  TOTAL VEHICLE COSTS      44,788    36.04  111.9

  1,768     1.42    4.4  INSURANCE COSTS           1,841     1.48    4.6
  8,251     6.64   20.6  ADMIN. AND INTEREST       8,590     6.91   21.5
                         PICKUP AND DELIVERY
  5,894     4.74   14.7  PROFIT                    6,135     4.94   15.3
 58,938    47.42  147.3  TOTAL OPERATING COST     61,354    49.37  153.3


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.            *
*             GROSS VEHICLE WEIGHT      --      26,455  LBS.           *
*             AVERAGE PAYLOAD           --       8,752  LBS.           *
*             ESTIMATED ANNUAL QUANTITY --       1,750  TONS           *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D  R O A D S             G R A V E L  R O A D S       *
*                                                                      *
*                237.0     TOTAL OPERATING COST   246.7                *
************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                      N.W.T.

COMMODITY -- BULK                                 ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          12000 KG.            12000 KG.
      AVERAGE PAYLOAD                                3970 KG.             3970 KG.
      ESTIMATED ANNUAL QUANTITY                   3176 TONNES          3176 TONNES
      TRIP RUNNING TIME                               3.1 HRS.             3.1 HRS.
      ANNUAL RUNNING HOURS                          2486 HRS.            2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 897                $ 897
      DISTANCE WAGE                                       $ 0                  $ 0
      HOURLY WAGE                                     $ 23861              $ 23861
      WAGE BURDEN                                      $ 2847               $ 2847

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                     G R A V E L   R O A D S

               COST                                                      COST
                PER     COST                                              PER     COST
   TOTAL    RUNNING      PER                                  TOTAL   RUNNING      PER
    COST       HOUR      KM.                                   COST      HOUR      KM.
       $          $                                               $         $
                              TRACTOR VARIABLE COSTS
  27,605      11.11     34.5    DRIVER                       27,605     11.11     34.5
  19,905       8.01     24.9    FUEL                         19,905      8.01     24.9
  11,086       4.46     13.9    REPAIRS                      13,303      5.35     16.6
     795       0.32      1.0    CLEANING                        795      0.32      1.0
     746       0.30      0.9    TRANSPORT                       746      0.30      0.9
   3,045       1.23      3.8    TIRES                         4,354      1.75      5.4
  63,182      25.43     79.0  TOTAL TRACTOR VARIABLE         66,708     26.84     83.3

                              TRACTOR FIXED COSTS
  10,850       4.37     13.6    DEPRECIATION                 10,850      4.37     13.6
     211       0.08      0.3    LICENCES                        211      0.08      0.3
  11,061       4.45     13.9  TOTAL TRACTOR FIXED            11,061      4.45     13.9

  74,243      29.88     92.9  TRACTOR TOTAL                  77,769     31.29     97.2

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  74,243      29.88     92.9  TOTAL VEHICLE COSTS            77,769     31.29     97.2

   3,051       1.23      3.8  INSURANCE COSTS                 3,196      1.29      4.0
  14,238       5.73     17.8  ADMIN. AND INTEREST            14,915      6.00     18.6
                              PICKUP AND DELIVERY
  10,170       4.09     12.7  PROFIT                         10,653      4.29     13.3
 101,702      40.93    127.2  TOTAL OPERATING COST          106,533     42.87    133.1


*************************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                   *
*         A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.                     *
*               GROSS VEHICLE WEIGHT      --        26,455 LBS.                     *
*               AVERAGE PAYLOAD           --         8,752 LBS.                     *
*               ESTIMATED ANNUAL QUANTITY --         3,501 TONS                     *
*                                                                                   *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                   *
*         P A V E D   R O A D S                 G R A V E L   R O A D S             *
*                                                                                   *
*                   204.7      TOTAL OPERATING COST    214.2                        *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (GASOLINE)                          N.W.T.

COMMODITY -- BULK                                ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          12000 KG.           12000 KG.
      AVERAGE PAYLOAD                                3970 KG.            3970 KG.
      ESTIMATED ANNUAL QUANTITY                 4764 TONNES         4764 TONNES
      TRIP RUNNING TIME                              3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                          3728 HRS.           3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 1345              $ 1345
      DISTANCE WAGE                                       $ 0                 $ 0
      HOURLY WAGE                                     $ 35792             $ 35792
      WAGE BURDEN                                      $ 4271              $ 4271

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

                 COST                                                COST
                  PER     COST                                        PER     COST
  TOTAL       RUNNING      PER                            TOTAL   RUNNING      PER
   COST          HOUR      KM.                             COST      HOUR      KM.
      $             $                                         $         $
                              TRACTOR VARIABLE COSTS
 41,408         11.11     34.5  DRIVER                   41,408     11.11     34.5
 29,857          8.01     24.9  FUEL                     29,857      8.01     24.9
 16,629          4.46     13.9  REPAIRS                  19,954      5.35     16.6
  1,193          0.32      1.0  CLEANING                  1,193      0.32      1.0
    746          0.20      0.6  TRANSPORT                   746      0.20      0.6
  4,567          1.22      3.8  TIRES                     6,531      1.75      5.4
 94,400         25.32     78.7 TOTAL TRACTOR VARIABLE    99,689     26.74     83.0

                               TRACTOR FIXED COSTS
 10,850          2.91      9.0  DEPRECIATION             10,850      2.91      9.0
    211          0.06      0.2  LICENCES                    211      0.06      0.2
 11,061          2.97      9.2 TOTAL TRACTOR FIXED       11,061      2.97      9.2

105,461         28.29     87.9 TRACTOR TOTAL            110,750     29.71     92.2

                               TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

105,461         28.29     87.9 TOTAL VEHICLE COSTS      110,750     29.71     92.2

  4,334          1.16      3.6 INSURANCE COSTS            4,551      1.22      3.8
 20,225          5.42     16.9 ADMIN. AND INTEREST       21,240      5.70     17.7
                               PICKUP AND DELIVERY
 14,447          3.87     12.0 PROFIT                    15,171      4.07     12.6
144,467         38.74    120.4 TOTAL OPERATING COST     151,712     40.70    126.3


*******************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                             *
*        A.    ANNUAL DISTANCE TRAVELLED --      74,568  MI.                  *
*              GROSS VEHICLE WEIGHT      --      26,455 LBS.                  *
*              AVERAGE PAYLOAD           --       8,752 LBS.                  *
*              ESTIMATED ANNUAL QUANTITY --       5,251 TONS                  *
*                                                                             *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                             *
*        P A V E D   R O A D S              G R A V E L   R O A D S           *
*                                                                             *
*                193.8     TOTAL OPERATING COST   203.3                       *
*******************************************************************************
```

2 - AXLE BULK (DIESEL)

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)             BRITISH COLUMBIA

COMMODITY -- BULK                                  ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             14600 KG.          14600 KG.
      AVERAGE PAYLOAD                                   6570 KG.           6570 KG.
      ESTIMATED ANNUAL QUANTITY                     2628 TONNES        2628 TONNES
      TRIP RUNNING TIME                                  3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                              1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 995              $ 995
      DISTANCE WAGE                                    $ 0                $ 0
      HOURLY WAGE                                     $ 15995            $ 15995
      WAGE BURDEN                                      $ 2124             $ 2124

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

              COST                                                   COST
               PER      COST                                          PER      COST
  TOTAL    RUNNING       PER                               TOTAL  RUNNING       PER
   COST       HOUR       KM.                                COST     HOUR       KM.
      $          $                                             $        $
                                TRACTOR VARIABLE COSTS
 19,114      15.38      47.8      DRIVER                  19,114    15.38      47.8
  8,013       6.45      20.0      FUEL                     8,013     6.45      20.0
  5,608       4.51      14.0      REPAIRS                  6,730     5.42      16.8
    173       0.14       0.4      CLEANING                   173     0.14       0.4
    430       0.35       1.1      TRANSPORT                  430     0.35       1.1
  1,390       1.12       3.5      TIRES                    1,988     1.60       5.0
 34,728      27.95      86.8    TOTAL TRACTOR VARIABLE    36,448    29.34      91.1

                                TRACTOR FIXED COSTS
 12,288       9.89      30.7      DEPRECIATION            12,288     9.89      30.7
    388       0.31       1.0      LICENCES                   388     0.31       1.0
 12,676      10.20      31.7    TOTAL TRACTOR FIXED       12,676    10.20      31.7

 47,404      38.15     118.5    TRACTOR TOTAL             49,124    39.54     122.8

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

 47,404      38.15     118.5    TOTAL VEHICLE COSTS       49,124    39.54     122.8

  1,948       1.57       4.9    INSURANCE COSTS            2,019     1.62       5.0
  9,091       7.32      22.7    ADMIN. AND INTEREST        9,421     7.58      23.6
                                PICKUP AND DELIVERY
  6,494       5.23      16.2    PROFIT                     6,729     5.41      16.8
 64,937      52.27     162.3    TOTAL OPERATING COST      67,293    54.15     168.2


**************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                        *
*       A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.               *
*            GROSS VEHICLE WEIGHT      --      32,187  LBS.              *
*            AVERAGE PAYLOAD           --      14,484  LBS.              *
*            ESTIMATED ANNUAL QUANTITY --       2,897  TONS              *
*                                                                        *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                        *
*       P A V E D  R O A D S            G R A V E L  R O A D S           *
*                                                                        *
*               261.2    TOTAL OPERATING COST   270.7                    *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)          BRITISH COLUMBIA

COMMODITY -- BULK                           ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                   14600 KG.         14600 KG.
      AVERAGE PAYLOAD                         6570 KG.          6570 KG.
      ESTIMATED ANNUAL QUANTITY           5256 TONNES       5256 TONNES
      TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                    2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                   $ 1990            $ 1990
      DISTANCE WAGE                                $ 0               $ 0
      HOURLY WAGE                              $ 31989           $ 31989
      WAGE BURDEN                               $ 4247            $ 4247

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                           G R A V E L  R O A D S

               COST                                             COST
                PER     COST                                     PER    COST
   TOTAL    RUNNING      PER                          TOTAL  RUNNING     PER
    COST       HOUR      KM.                           COST     HOUR     KM.
       $          $                                       $        $

                              TRACTOR VARIABLE COSTS
  38,226      15.38     47.8    DRIVER               38,226    15.38    47.8
  16,027       6.45     20.0    FUEL                 16,027     6.45    20.0
  11,217       4.51     14.0    REPAIRS              13,460     5.42    16.8
     346       0.14      0.4    CLEANING                346     0.14     0.4
     430       0.17      0.5    TRANSPORT               430     0.17     0.5
   2,780       1.12      3.5    TIRES                 3,976     1.60     5.0
  69,026      27.77     86.2  TOTAL TRACTOR VARIABLE 72,465    29.16    90.5

                              TRACTOR FIXED COSTS
  12,288       4.94     15.4    DEPRECIATION         12,288     4.94    15.4
     388       0.16      0.5    LICENCES                388     0.16     0.5
  12,676       5.10     15.9  TOTAL TRACTOR FIXED    12,676     5.10    15.9

  81,702      32.87    102.1  TRACTOR TOTAL          85,141    34.26   106.4

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

  81,702      32.87    102.1  TOTAL VEHICLE COSTS    85,141    34.26   106.4

   3,358       1.35      4.2  INSURANCE COSTS         3,499     1.41     4.4
  15,669       6.30     19.6  ADMIN. AND INTEREST    16,328     6.57    20.4
                              PICKUP AND DELIVERY
  11,192       4.50     14.0  PROFIT                 11,663     4.69    14.6
 111,921      45.02    139.9  TOTAL OPERATING COST  116,631    46.93   145.8


*************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                       *
*       A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.               *
*            GROSS VEHICLE WEIGHT      --     32,187  LBS.              *
*            AVERAGE PAYLOAD           --     14,484  LBS.              *
*            ESTIMATED ANNUAL QUANTITY --      5,794  TONS              *
*                                                                       *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                       *
*       P A V E D  R O A D S          G R A V E L  R O A D S            *
*                                                                       *
*              225.1    TOTAL OPERATING COST   234.6                    *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)        BRITISH COLUMBIA
COMMODITY -- BULK                           ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    14600 KG.         14600 KG.
     AVERAGE PAYLOAD                          6570 KG.          6570 KG.
     ESTIMATED ANNUAL QUANTITY           7884 TONNES       7884 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    3728 HRS.         3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                   $ 2984            $ 2984
     DISTANCE WAGE                                $ 0               $ 0
     HOURLY WAGE                              $ 47984           $ 47984
     WAGE BURDEN                               $ 6371            $ 6371

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                           G R A V E L  R O A D S

               COST                                                COST
                PER     COST                                        PER     COST
   TOTAL    RUNNING      PER                             TOTAL  RUNNING      PER
    COST       HOUR      KM.                              COST     HOUR      KM.
       $          $                                          $        $
                              TRACTOR VARIABLE COSTS
  57,339      15.38     47.8    DRIVER                  57,339    15.38     47.8
  24,040       6.45     20.0    FUEL                    24,040     6.45     20.0
  16,825       4.51     14.0    REPAIRS                 20,190     5.42     16.8
     519       0.14      0.4    CLEANING                   519     0.14      0.4
     430       0.12      0.4    TRANSPORT                  430     0.12      0.4
   4,171       1.12      3.5    TIRES                    5,964     1.60      5.0
 103,324      27.72     86.1  TOTAL TRACTOR VARIABLE   108,482    29.11     90.4

                              TRACTOR FIXED COSTS
  12,288       3.30     10.2    DEPRECIATION            12,288     3.30     10.2
     388       0.10      0.3    LICENCES                   388     0.10      0.3
  12,676       3.40     10.5  TOTAL TRACTOR FIXED       12,676     3.40     10.5

 116,000      31.12     96.6  TRACTOR TOTAL            121,158    32.51    100.9

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 116,000      31.12     96.6  TOTAL VEHICLE COSTS      121,158    32.51    100.9

   4,767       1.28      4.0  INSURANCE COSTS            4,979     1.34      4.1
  22,246       5.97     18.5  ADMIN. AND INTEREST       23,236     6.23     19.4
                              PICKUP AND DELIVERY
  15,890       4.26     13.2  PROFIT                    16,597     4.45     13.8
 158,903      42.63    132.3  TOTAL OPERATING COST     165,970    44.53    138.2


**********************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y       *
*                                                                    *
*        A.   ANNUAL DISTANCE TRAVELLED --     74,568  MI.           *
*             GROSS VEHICLE WEIGHT      --     32,187  LBS.          *
*             AVERAGE PAYLOAD           --     14,484  LBS.          *
*             ESTIMATED ANNUAL QUANTITY --      8,691  TONS          *
*                                                                    *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)             *
*                                                                    *
*        P A V E D  R O A D S           G R A V E L  R O A D S       *
*                                                                    *
*               212.9     TOTAL OPERATING COST   222.4               *
**********************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          ALBERTA

COMMODITY -- BULK                                  ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                               PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                               16400 KG.          16400 KG.
      AVERAGE PAYLOAD                                     8370 KG.           8370 KG.
      ESTIMATED ANNUAL QUANTITY                        3348 TONNES        3348 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                               1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 1106             $ 1106
      DISTANCE WAGE                                           $ 0                $ 0
      HOURLY WAGE                                         $ 13956            $ 13956
      WAGE BURDEN                                          $ 1807             $ 1807

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                    G R A V E L   R O A D S

                COST                                                      COST
                 PER      COST                                             PER      COST
  TOTAL      RUNNING       PER                                 TOTAL   RUNNING       PER
   COST         HOUR       KM.                                  COST      HOUR       KM.
      $            $                                               $         $
                                TRACTOR VARIABLE COSTS
 16,869        13.57      42.2    DRIVER                      16,869     13.57      42.2
  5,865         4.72      14.7    FUEL                         5,865      4.72      14.7
  5,145         4.14      12.9    REPAIRS                      6,174      4.97      15.4
    199         0.16       0.5    CLEANING                       199      0.16       0.5
    298         0.24       0.7    TRANSPORT                      298      0.24       0.7
  1,315         1.06       3.3    TIRES                        1,881      1.51       4.7
 29,691        23.89      74.3  TOTAL TRACTOR VARIABLE        31,286     25.17      78.2

                                TRACTOR FIXED COSTS
 11,484         9.24      28.7    DEPRECIATION                11,484      9.24      28.7
    402         0.32       1.0    LICENCES                       402      0.32       1.0
 11,886         9.56      29.7  TOTAL TRACTOR FIXED           11,886      9.56      29.7

 41,577        33.45     104.0  TRACTOR TOTAL                 43,172     34.73     107.9

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

 41,577        33.45     104.0  TOTAL VEHICLE COSTS           43,172     34.73     107.9

  1,709         1.38       4.3  INSURANCE COSTS                1,774      1.43       4.4
  7,974         6.42      19.9  ADMIN. AND INTEREST            8,280      6.66      20.7
                                PICKUP AND DELIVERY
  5,696         4.58      14.2  PROFIT                         5,914      4.76      14.8
 56,956        45.83     142.4  TOTAL OPERATING COST          59,140     47.58     147.8


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.                *
*             GROSS VEHICLE WEIGHT      --      36,155 LBS.                *
*             AVERAGE PAYLOAD           --      18,453 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       3,691 TONS                *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D   R O A D S          G R A V E L   R O A D S            *
*                                                                          *
*                229.2    TOTAL OPERATING COST   237.9                     *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                           ALBERTA
COMMODITY -- BULK                                    ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                              PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             16400 KG.         16400 KG.
      AVERAGE PAYLOAD                                   8370 KG.          8370 KG.
      ESTIMATED ANNUAL QUANTITY                       6696 TONNES       6696 TONNES
      TRIP RUNNING TIME                                  3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                              2486 HRS.         2486 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 2212            $ 2212
      DISTANCE WAGE                                          $ 0               $ 0
      HOURLY WAGE                                        $ 27913           $ 27913
      WAGE BURDEN                                         $ 3615            $ 3615
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                     G R A V E L  R O A D S

               COST                                                   COST
                PER     COST                                           PER     COST
  TOTAL     RUNNING      PER                               TOTAL   RUNNING      PER
   COST        HOUR      KM.                                COST      HOUR      KM.
      $           $                                            $         $
                            TRACTOR VARIABLE COSTS
 33,740       13.57     42.2    DRIVER                    33,740     13.57     42.2
 11,730        4.72     14.7    FUEL                      11,730      4.72     14.7
 10,290        4.14     12.9    REPAIRS                   12,348      4.97     15.4
    398        0.16      0.5    CLEANING                     398      0.16      0.5
    298        0.12      0.4    TRANSPORT                    298      0.12      0.4
  2,631        1.06      3.3    TIRES                      3,762      1.51      4.7
 59,087       23.77     74.0 TOTAL TRACTOR VARIABLE       62,276     25.05     77.9

                            TRACTOR FIXED COSTS
 11,484        4.62     14.4    DEPRECIATION              11,484      4.62     14.4
    402        0.16      0.5    LICENCES                     402      0.16      0.5
 11,886        4.78     14.9 TOTAL TRACTOR FIXED          11,886      4.78     14.9

 70,973       28.55     88.9 TRACTOR TOTAL                74,162     29.83     92.8

                            TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

 70,973       28.55     88.9 TOTAL VEHICLE COSTS          74,162     29.83     92.8

  2,917        1.17      3.6 INSURANCE COSTS               3,048      1.23      3.8
 13,611        5.48     17.0 ADMIN. AND INTEREST          14,223      5.72     17.8
                            PICKUP AND DELIVERY
  9,722        3.91     12.2 PROFIT                       10,159      4.09     12.7
 97,223       39.11    121.7 TOTAL OPERATING COST        101,592     40.87    127.1


*******************************************************************************
*            I M P E R I A L  E Q U I V A L E N T  S U M M A R Y            *
*                                                                             *
*            A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.              *
*                  GROSS VEHICLE WEIGHT      --      36,155  LBS.             *
*                  AVERAGE PAYLOAD           --      18,453  LBS.             *
*                  ESTIMATED ANNUAL QUANTITY --       7,381  TONS             *
*                                                                             *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                             *
*            P A V E D  R O A D S              G R A V E L  R O A D S         *
*                                                                             *
*                   195.9     TOTAL OPERATING COST    204.5                   *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    ALBERTA

COMMODITY -- BULK                          ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                      PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                      16400 KG.         16400 KG.
      AVERAGE PAYLOAD                            8370 KG.          8370 KG.
      ESTIMATED ANNUAL QUANTITY              10044 TONNES      10044 TONNES
      TRIP RUNNING TIME                          3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                      3728 HRS.         3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                    $ 3317            $ 3317
      DISTANCE WAGE                                 $ 0               $ 0
      HOURLY WAGE                               $ 41869           $ 41869
      WAGE BURDEN                                $ 5422            $ 5422

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

             COST                                                   COST
              PER      COST                                          PER     COST
  TOTAL   RUNNING       PER                                 TOTAL  RUNNING    PER
   COST      HOUR       KM.                                  COST     HOUR    KM.
      $         $                                               $        $
                           TRACTOR VARIABLE COSTS
 50,608     13.57      42.2   DRIVER                       50,608    13.57   42.2
 17,595      4.72      14.7   FUEL                         17,595     4.72   14.7
 15,436      4.14      12.9   REPAIRS                      18,523     4.97   15.4
    597      0.16       0.5   CLEANING                        597     0.16    0.5
    298      0.08       0.2   TRANSPORT                       298     0.08    0.2
  3,946      1.06       3.3   TIRES                         5,643     1.51    4.7
 88,480     23.73      73.8 TOTAL TRACTOR VARIABLE         93,264    25.01   77.7

                           TRACTOR FIXED COSTS
 11,484      3.08       9.6   DEPRECIATION                 11,484     3.08    9.6
    402      0.11       0.3   LICENCES                        402     0.11    0.3
 11,886      3.19       9.9 TOTAL TRACTOR FIXED            11,886     3.19    9.9

100,366     26.92      83.7 TRACTOR TOTAL                 105,150    28.20   87.6

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

100,366     26.92      83.7 TOTAL VEHICLE COSTS           105,150    28.20   87.6

  4,125      1.11       3.4 INSURANCE COSTS                 4,321     1.16    3.6
 19,248      5.16      16.0 ADMIN. AND INTEREST            20,166     5.41   16.8
                            PICKUP AND DELIVERY
 13,749      3.69      11.5 PROFIT                         14,404     3.86   12.0
137,488     36.88     114.6 TOTAL OPERATING COST          144,041    38.63  120.0


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.    ANNUAL DISTANCE TRAVELLED --      74,568 MI.             *
*              GROSS VEHICLE WEIGHT      --      36,155 LBS.            *
*              AVERAGE PAYLOAD           --      18,453 LBS.            *
*              ESTIMATED ANNUAL QUANTITY --      11,072 TONS            *
*                                                                       *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*        P A V E D   R O A D S            G R A V E L   R O A D S       *
*                                                                       *
*                 184.4     TOTAL OPERATING COST   193.1                *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                 SASKATCHEWAN

COMMODITY -- BULK                                   ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                            14600 KG.          14600 KG.
     AVERAGE PAYLOAD                                  6570 KG.           6570 KG.
     ESTIMATED ANNUAL QUANTITY                     2628 TONNES        2628 TONNES
     TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                            1243 HRS.          1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                            $ 730              $ 730
     DISTANCE WAGE                                        $ 0                $ 0
     HOURLY WAGE                                      $ 11732            $ 11732
     WAGE BURDEN                                       $ 1433             $ 1433

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

               COST                                                   COST
                PER     COST                                           PER     COST
   TOTAL    RUNNING      PER                              TOTAL    RUNNING      PER
    COST       HOUR      KM.                               COST       HOUR      KM.
       $          $                                           $          $
                                TRACTOR VARIABLE COSTS
  13,895      11.18     34.7      DRIVER                 13,895      11.18     34.7
   5,865       4.72     14.7      FUEL                    5,865       4.72     14.7
   3,853       3.10      9.6      REPAIRS                 4,623       3.72     11.6
     342       0.28      0.9      CLEANING                  342       0.28      0.9
     398       0.32      1.0      TRANSPORT                 398       0.32      1.0
   1,305       1.05      3.3      TIRES                   1,866       1.50      4.7
  25,658      20.65     64.2    TOTAL TRACTOR VARIABLE   26,989      21.72     67.6

                                TRACTOR FIXED COSTS
  12,058       9.70     30.1      DEPRECIATION           12,058       9.70     30.1
     674       0.54      1.7      LICENCES                  674       0.54      1.7
  12,732      10.24     31.8    TOTAL TRACTOR FIXED      12,732      10.24     31.8

  38,390      30.89     96.0    TRACTOR TOTAL            39,721      31.96     99.4

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

  38,390      30.89     96.0    TOTAL VEHICLE COSTS      39,721      31.96     99.4

   1,578       1.27      3.9    INSURANCE COSTS           1,632       1.31      4.1
   7,362       5.92     18.4    ADMIN. AND INTEREST       7,618       6.13     19.0
                                PICKUP AND DELIVERY
   5,259       4.23     13.1    PROFIT                    5,441       4.38     13.6
  52,589      42.31    131.4    TOTAL OPERATING COST     54,412      43.78    136.1


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.            *
*             GROSS VEHICLE WEIGHT      --      32,187  LBS.           *
*             AVERAGE PAYLOAD           --      14,484  LBS.           *
*             ESTIMATED ANNUAL QUANTITY --       2,897  TONS           *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D  R O A D S             G R A V E L  R O A D S       *
*                                                                      *
*                211.5    TOTAL OPERATING COST   219.0                 *
************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                SASKATCHEWAN

COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                             PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                            14600 KG.           14600 KG.
      AVERAGE PAYLOAD                                  6570 KG.            6570 KG.
      ESTIMATED ANNUAL QUANTITY                      5256 TONNES         5256 TONNES
      TRIP RUNNING TIME                                 3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                             2486 HRS.           2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 1459              $ 1459
      DISTANCE WAGE                                        $ 0                 $ 0
      HOURLY WAGE                                      $ 23464             $ 23464
      WAGE BURDEN                                       $ 2866              $ 2866

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

                COST                                                    COST
                 PER     COST                                            PER     COST
   TOTAL     RUNNING      PER                                TOTAL   RUNNING      PER
    COST        HOUR      KM.                                 COST      HOUR      KM.
       $           $                                             $         $
                               TRACTOR VARIABLE COSTS
  27,789       11.18     34.7    DRIVER                     27,789     11.18     34.7
  11,730        4.72     14.7    FUEL                       11,730      4.72     14.7
   7,705        3.10      9.6    REPAIRS                     9,246      3.72     11.6
     684        0.28      0.9    CLEANING                      684      0.28      0.9
     398        0.16      0.5    TRANSPORT                     398      0.16      0.5
   2,610        1.05      3.3    TIRES                       3,732      1.50      4.7
  50,916       20.49     63.7  TOTAL TRACTOR VARIABLE       53,579     21.56     67.1

                               TRACTOR FIXED COSTS
  12,058        4.85     15.1    DEPRECIATION               12,058      4.85     15.1
     674        0.27      0.8    LICENCES                      674      0.27      0.8
  12,732        5.12     15.9  TOTAL TRACTOR FIXED          12,732      5.12     15.9

  63,648       25.61     79.6  TRACTOR TOTAL                66,311     26.68     83.0

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

  63,648       25.61     79.6  TOTAL VEHICLE COSTS          66,311     26.68     83.0

   2,616        1.05      3.3  INSURANCE COSTS               2,725      1.10      3.4
  12,206        4.91     15.3  ADMIN. AND INTEREST          12,717      5.12     15.9
                               PICKUP AND DELIVERY
   8,719        3.51     10.9  PROFIT                        9,084      3.65     11.4
  87,189       35.08    109.1  TOTAL OPERATING COST         90,837     36.55    113.7


****************************************************************************
*           I M P E R I A L  E Q U I V A L E N T  S U M M A R Y            *
*                                                                          *
*           A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.            *
*                 GROSS VEHICLE WEIGHT      --      32,187 LBS.            *
*                 AVERAGE PAYLOAD           --      14,484 LBS.            *
*                 ESTIMATED ANNUAL QUANTITY --       5,794 TONS            *
*                                                                          *
*           B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                          *
*           P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                          *
*                    175.6    TOTAL OPERATING COST   183.0                 *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                       SASKATCHEWAN

COMMODITY -- BULK                                      ANNUAL DISTANCE -- 120000 KM.

A.   VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                              14600 KG.         14600 KG.
     AVERAGE PAYLOAD                                    6570 KG.          6570 KG.
     ESTIMATED ANNUAL QUANTITY                        7884 TONNES       7884 TONNES
     TRIP RUNNING TIME                                  3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                              3728 HRS.         3728 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 2189            $ 2189
     DISTANCE WAGE                                          $ 0               $ 0
     HOURLY WAGE                                        $ 35195           $ 35195
     WAGE BURDEN                                         $ 4299            $ 4299

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                                  G R A V E L   R O A D S

              COST                                                    COST
               PER      COST                                           PER      COST
   TOTAL    RUNNING     PER                                TOTAL    RUNNING     PER
    COST       HOUR     KM.                                 COST       HOUR     KM.
       $          $                                            $          $
                             TRACTOR VARIABLE COSTS
  41,683      11.18    34.7    DRIVER                     41,683      11.18    34.7
  17,595       4.72    14.7    FUEL                       17,595       4.72    14.7
  11,558       3.10     9.6    REPAIRS                    13,870       3.72    11.6
   1,025       0.27     0.9    CLEANING                    1,025       0.27     0.9
     398       0.11     0.3    TRANSPORT                     398       0.11     0.3
   3,915       1.05     3.3    TIRES                       5,598       1.50     4.7
  76,174      20.43    63.5  TOTAL TRACTOR VARIABLE       80,169      21.50    66.9

                             TRACTOR FIXED COSTS
  12,058       3.23    10.0    DEPRECIATION               12,058       3.23    10.0
     674       0.18     0.6    LICENCES                      674       0.18     0.6
  12,732       3.41    10.6  TOTAL TRACTOR FIXED          12,732       3.41    10.6

  88,906      23.84    74.1  TRACTOR TOTAL                92,901      24.91    77.5

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  88,906      23.84    74.1  TOTAL VEHICLE COSTS          92,901      24.91    77.5

   3,654       0.98     3.0  INSURANCE COSTS               3,818       1.02     3.2
  17,050       4.57    14.2  ADMIN. AND INTEREST          17,817       4.78    14.8
                             PICKUP AND DELIVERY
  12,179       3.27    10.1  PROFIT                       12,726       3.41    10.6
 121,789      32.66   101.4  TOTAL OPERATING COST        127,262      34.12   106.1


*******************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                             *
*          A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                 *
*               GROSS VEHICLE WEIGHT      --      32,187 LBS.                 *
*               AVERAGE PAYLOAD           --      14,484 LBS.                 *
*               ESTIMATED ANNUAL QUANTITY --       8,691 TONS                 *
*                                                                             *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                             *
*          P A V E D   R O A D S             G R A V E L   R O A D S          *
*                                                                             *
*                163.2     TOTAL OPERATING COST   170.7                       *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                  MANITOBA
COMMODITY -- BULK                           ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                     PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                     14600 KG.         14600 KG.
     AVERAGE PAYLOAD                           6570 KG.          6570 KG.
     ESTIMATED ANNUAL QUANTITY              2628 TONNES       2628 TONNES
     TRIP RUNNING TIME                         3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                     1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                      $ 692             $ 692
     DISTANCE WAGE                                  $ 0               $ 0
     HOURLY WAGE                                 $11123            $11123
     WAGE BURDEN                                 $ 1359            $ 1359

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

             COST                                             COST
              PER   COST                                       PER   COST
   TOTAL  RUNNING    PER                            TOTAL  RUNNING    PER
    COST     HOUR    KM.                             COST     HOUR    KM.
       $        $                                       $        $
                         TRACTOR VARIABLE COSTS
  13,174    10.60   32.9   DRIVER                  13,174    10.60   32.9
   7,515     6.05   18.8   FUEL                     7,515     6.05   18.8
   4,226     3.40   10.6   REPAIRS                  5,071     4.08   12.7
     268     0.22    0.7   CLEANING                   268     0.22    0.7
     447     0.36    1.1   TRANSPORT                  447     0.36    1.1
   1,115     0.90    2.8   TIRES                    1,594     1.28    4.0
  26,745    21.53   66.9 TOTAL TRACTOR VARIABLE    28,069    22.59   70.2

                         TRACTOR FIXED COSTS
  12,173     9.80   30.4   DEPRECIATION            12,173     9.80   30.4
     482     0.39    1.2   LICENCES                   482     0.39    1.2
  12,655    10.19   31.6 TOTAL TRACTOR FIXED       12,655    10.19   31.6

  39,400    31.72   98.5 TRACTOR TOTAL             40,724    32.78  101.8

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

  39,400    31.72   98.5 TOTAL VEHICLE COSTS       40,724    32.78  101.8

   1,619     1.30    4.0 INSURANCE COSTS            1,674     1.35    4.2
   7,556     6.08   18.9 ADMIN. AND INTEREST        7,810     6.28   19.5
                         PICKUP AND DELIVERY
   5,397     4.34   13.5 PROFIT                     5,579     4.49   13.9
  53,972    43.44  134.9 TOTAL OPERATING COST      55,787    44.90  139.4


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.             *
*             GROSS VEHICLE WEIGHT      --      32,187 LBS.             *
*             AVERAGE PAYLOAD           --      14,484 LBS.             *
*             ESTIMATED ANNUAL QUANTITY --       2,897 TONS             *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D   R O A D S            G R A V E L   R O A D S       *
*                                                                       *
*                217.1     TOTAL OPERATING COST   224.3                 *
*************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) *MANITOBA*

COMMODITY -- BULK *ANNUAL DISTANCE -- 80000 KM.*

A. *VEHICLE UTILIZATION*	*PAVED ROAD*	*GRAVEL ROAD*
GROSS VEHICLE WEIGHT	14600 *KG.*	14600 *KG.*
AVERAGE PAYLOAD	6570 *KG.*	6570 *KG.*
ESTIMATED ANNUAL QUANTITY	5256 *TONNES*	5256 *TONNES*
TRIP RUNNING TIME	3.1 *HRS.*	3.1 *HRS.*
ANNUAL RUNNING HOURS	2486 *HRS.*	2486 *HRS.*

B. *DRIVER COSTS*		
LOAD - UNLOAD TIME COST	$ 1384	$ 1384
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 22246	$ 22246
WAGE BURDEN	$ 2717	$ 2717

C. *TOTAL OPERATING COSTS*

PAVED ROADS				*GRAVEL ROADS*		
TOTAL COST $	*COST PER RUNNING HOUR* $	*COST PER KM.*		*TOTAL COST* $	*COST PER RUNNING HOUR* $	*COST PER KM.*
			TRACTOR VARIABLE COSTS			
26,347	10.60	32.9	*DRIVER*	26,347	10.60	32.9
15,030	6.05	18.8	*FUEL*	15,030	6.05	18.8
8,451	3.40	10.6	*REPAIRS*	10,141	4.08	12.7
537	0.22	0.7	*CLEANING*	537	0.22	0.7
447	0.18	0.6	*TRANSPORT*	447	0.18	0.6
2,230	0.90	2.8	*TIRES*	3,188	1.28	4.0
53,042	21.35	66.4	*TOTAL TRACTOR VARIABLE*	55,690	22.41	69.7
			TRACTOR FIXED COSTS			
12,173	4.90	15.2	*DEPRECIATION*	12,173	4.90	15.2
482	0.19	0.6	*LICENCES*	482	0.19	0.6
12,655	5.09	15.8	*TOTAL TRACTOR FIXED*	12,655	5.09	15.8
65,697	26.44	82.2	*TRACTOR TOTAL*	68,345	27.50	85.5
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
65,697	26.44	82.2	*TOTAL VEHICLE COSTS*	68,345	27.50	85.5
2,700	1.09	3.4	*INSURANCE COSTS*	2,809	1.13	3.5
12,599	5.07	15.7	*ADMIN. AND INTEREST*	13,107	5.27	16.4
			PICKUP AND DELIVERY			
9,000	3.62	11.3	*PROFIT*	9,362	3.77	11.7
89,996	36.22	112.6	*TOTAL OPERATING COST*	93,623	37.67	117.1

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	49,712 *MI.*
GROSS VEHICLE WEIGHT	--	32,187 *LBS.*
AVERAGE PAYLOAD	--	14,484 *LBS.*
ESTIMATED ANNUAL QUANTITY	--	5,794 *TONS*

B. *TOTAL OPERATING COST PER MILE (CENTS/MILE)*

PAVED ROADS		*GRAVEL ROADS*
181.2	*TOTAL OPERATING COST*	188.4

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) *MANITOBA*

COMMODITY -- BULK *ANNUAL DISTANCE -- 120000 KM.*

A.	PAVED ROAD	GRAVEL ROAD
VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	14600 *KG.*	14600 *KG.*
AVERAGE PAYLOAD	6570 *KG.*	6570 *KG.*
ESTIMATED ANNUAL QUANTITY	7884 *TONNES*	7884 *TONNES*
TRIP RUNNING TIME	3.1 *HRS.*	3.1 *HRS.*
ANNUAL RUNNING HOURS	3728 *HRS.*	3728 *HRS.*

B.		
DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 2075	$ 2075
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 33369	$ 33369
WAGE BURDEN	$ 4076	$ 4076

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		*GRAVEL ROADS* TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
39,520	10.60	32.9	*DRIVER*	39,520	10.60	32.9
22,545	6.05	18.8	*FUEL*	22,545	6.05	18.8
12,677	3.40	10.6	*REPAIRS*	15,212	4.08	12.7
805	0.22	0.7	*CLEANING*	805	0.22	0.7
447	0.12	0.4	*TRANSPORT*	447	0.12	0.4
3,344	0.90	2.8	*TIRES*	4,782	1.28	4.0
79,338	21.29	66.2	*TOTAL TRACTOR VARIABLE*	83,311	22.35	69.5
			TRACTOR FIXED COSTS			
12,173	3.27	10.1	*DEPRECIATION*	12,173	3.27	10.1
482	0.13	0.4	*LICENCES*	482	0.13	0.4
12,655	3.40	10.5	*TOTAL TRACTOR FIXED*	12,655	3.40	10.5
91,993	24.69	76.7	*TRACTOR TOTAL*	95,966	25.75	80.0
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
91,993	24.69	76.7	*TOTAL VEHICLE COSTS*	95,966	25.75	80.0
3,781	1.01	3.2	*INSURANCE COSTS*	3,944	1.06	3.3
17,643	4.73	14.7	*ADMIN. AND INTEREST*	18,405	4.94	15.3
			PICKUP AND DELIVERY			
12,602	3.38	10.5	*PROFIT*	13,146	3.53	11.0
126,019	33.81	105.1	*TOTAL OPERATING COST*	131,461	35.28	109.6

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 74,568 *MI.*
GROSS VEHICLE WEIGHT -- 32,187 *LBS.*
AVERAGE PAYLOAD -- 14,484 *LBS.*
ESTIMATED ANNUAL QUANTITY -- 8,691 *TONS*

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		*GRAVEL ROADS*
169.1	*TOTAL OPERATING COST*	176.4

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                     ONTARIO

COMMODITY -- BULK                               ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         19000 KG.          19000 KG.
      AVERAGE PAYLOAD                              10970 KG.          10970 KG.
      ESTIMATED ANNUAL QUANTITY                  4388 TONNES        4388 TONNES
      TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                         1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 1545             $ 1545
      DISTANCE WAGE                                      $ 0                $ 0
      HOURLY WAGE                                    $ 14876            $ 14876
      WAGE BURDEN                                     $ 2463             $ 2463

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                  COST
               PER     COST                                          PER     COST
   TOTAL   RUNNING      PER                              TOTAL   RUNNING      PER
    COST      HOUR      KM.                               COST      HOUR      KM.
       $         $                                           $         $
                            TRACTOR VARIABLE COSTS
  18,884     15.20     47.2    DRIVER                   18,884     15.20     47.2
   7,354      5.92     18.4    FUEL                      7,354      5.92     18.4
   5,394      4.34     13.5    REPAIRS                   6,473      5.21     16.2
     373      0.30      0.9    CLEANING                    373      0.30      0.9
     447      0.36      1.1    TRANSPORT                   447      0.36      1.1
   1,286      1.03      3.2    TIRES                     1,839      1.48      4.6
  33,738     27.15     84.3 TOTAL TRACTOR VARIABLE      35,370     28.47     88.4

                            TRACTOR FIXED COSTS
  11,484      9.24     28.7    DEPRECIATION             11,484      9.24     28.7
     615      0.49      1.5    LICENCES                    615      0.49      1.5
  12,099      9.73     30.2 TOTAL TRACTOR FIXED         12,099      9.73     30.2

  45,837     36.88    114.5 TRACTOR TOTAL               47,469     38.20    118.6

                            TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  45,837     36.88    114.5 TOTAL VEHICLE COSTS         47,469     38.20    118.6

   1,884      1.52      4.7 INSURANCE COSTS              1,951      1.57      4.9
   8,791      7.07     22.0 ADMIN. AND INTEREST          9,104      7.33     22.8
                            PICKUP AND DELIVERY
   6,279      5.05     15.7 PROFIT                       6,503      5.23     16.3
  62,791     50.52    156.9 TOTAL OPERATING COST        65,027     52.33    162.6


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.             *
*             GROSS VEHICLE WEIGHT      --      41,887  LBS.            *
*             AVERAGE PAYLOAD           --      24,184  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --       4,837  TONS            *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D  R O A D S             G R A V E L  R O A D S        *
*                                                                       *
*                 252.5    TOTAL OPERATING COST   261.7                 *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          ONTARIO

COMMODITY -- BULK                                   ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                            19000 KG.          19000 KG.
      AVERAGE PAYLOAD                                 10970 KG.          10970 KG.
      ESTIMATED ANNUAL QUANTITY                     8776 TONNES        8776 TONNES
      TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                            2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 3090             $ 3090
      DISTANCE WAGE                                         $ 0                $ 0
      HOURLY WAGE                                      $ 29752            $ 29752
      WAGE BURDEN                                        $ 4926             $ 4926

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

                COST                                                    COST
                 PER     COST                                            PER    COST
  TOTAL      RUNNING      PER                               TOTAL    RUNNING     PER
   COST         HOUR      KM.                                COST       HOUR     KM.
      $            $                                            $          $
                              TRACTOR VARIABLE COSTS
 37,768        15.20     47.2   DRIVER                     37,768      15.20    47.2
 14,707         5.92     18.4   FUEL                       14,707       5.92    18.4
 10,788         4.34     13.5   REPAIRS                    12,945       5.21    16.2
    746         0.30      0.9   CLEANING                      746       0.30     0.9
    447         0.18      0.6   TRANSPORT                     447       0.18     0.6
  2,573         1.04      3.2   TIRES                       3,679       1.48     4.6
 67,029        26.98     83.8 TOTAL TRACTOR VARIABLE       70,292      28.29    87.9

                              TRACTOR FIXED COSTS
 11,484         4.62     14.4   DEPRECIATION               11,484       4.62    14.4
    615         0.25      0.8   LICENCES                      615       0.25     0.8
 12,099         4.87     15.2 TOTAL TRACTOR FIXED          12,099       4.87    15.2

 79,128        31.85     99.0 TRACTOR TOTAL                82,391      33.16   103.1

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 79,128        31.85     99.0 TOTAL VEHICLE COSTS          82,391      33.16   103.1

  3,252         1.31      4.1 INSURANCE COSTS               3,386       1.36     4.2
 15,175         6.11     19.0 ADMIN. AND INTEREST          15,801       6.36    19.8
                              PICKUP AND DELIVERY
 10,839         4.36     13.5 PROFIT                       11,286       4.54    14.1
108,394        43.63    135.6 TOTAL OPERATING COST        112,864      45.42   141.2


*****************************************************************************
*       I M P E R I A L  E Q U I V A L E N T  S U M M A R Y                 *
*                                                                           *
*       A.   ANNUAL DISTANCE TRAVELLED --       49,712  MI.                 *
*            GROSS VEHICLE WEIGHT      --       41,887 LBS.                 *
*            AVERAGE PAYLOAD           --       24,184 LBS.                 *
*            ESTIMATED ANNUAL QUANTITY --        9,674 TONS                 *
*                                                                           *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                           *
*       P A V E D  R O A D S             G R A V E L  R O A D S             *
*                                                                           *
*                218.2     TOTAL OPERATING COST    227.2                    *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    ONTARIO

COMMODITY -- BULK                            ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                       PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                      19000 KG.          19000 KG.
      AVERAGE PAYLOAD                           10970 KG.          10970 KG.
      ESTIMATED ANNUAL QUANTITY              13164 TONNES       13164 TONNES
      TRIP RUNNING TIME                           3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                       3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                     $ 4635             $ 4635
      DISTANCE WAGE                                  $ 0                $ 0
      HOURLY WAGE                                $ 44628            $ 44628
      WAGE BURDEN                                 $ 7389             $ 7389

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                           GRAVEL ROADS

                COST                                                COST
                 PER      COST                                       PER      COST
  TOTAL      RUNNING       PER                            TOTAL  RUNNING       PER
   COST         HOUR       KM.                             COST     HOUR       KM.
      $            $                                          $        $
                                 TRACTOR VARIABLE COSTS
 56,652        15.20      47.2     DRIVER                56,652    15.20      47.2
 22,061         5.92      18.4     FUEL                  22,061     5.92      18.4
 16,181         4.34      13.5     REPAIRS               19,418     5.21      16.2
  1,119         0.30       0.9     CLEANING               1,119     0.30       0.9
    447         0.12       0.4     TRANSPORT                447     0.12       0.4
  3,859         1.04       3.2     TIRES                  5,518     1.48       4.6
100,319        26.92      83.6   TOTAL TRACTOR VARIABLE 105,215    28.23      87.7

                                 TRACTOR FIXED COSTS
 11,484         3.08       9.6     DEPRECIATION          11,484     3.08       9.6
    615         0.16       0.5     LICENCES                 615     0.16       0.5
 12,099         3.24      10.1   TOTAL TRACTOR FIXED     12,099     3.24      10.1

112,418        30.16      93.7   TRACTOR TOTAL          117,314    31.47      97.8

                                 TRAILER VARIABLE COSTS
                                   REPAIRS
                                   CLEANING
                                   TRANSPORT
                                   TIRES
                                 TOTAL TRAILER VARIABLE

                                 TRAILER FIXED COSTS
                                   DEPRECIATION
                                   LICENCES
                                 TOTAL TRAILER FIXED

                                 TRAILER TOTAL

112,418        30.16      93.7   TOTAL VEHICLE COSTS    117,314    31.47      97.8

  4,620         1.24       3.9   INSURANCE COSTS          4,821     1.29       4.0
 21,560         5.78      18.0   ADMIN. AND INTEREST     22,499     6.03      18.7
                                 PICKUP AND DELIVERY
 15,400         4.13      12.8   PROFIT                  16,070     4.31      13.4
153,998        41.31     128.4   TOTAL OPERATING COST   160,704    43.10     133.9


****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                          *
*         A.    ANNUAL DISTANCE TRAVELLED --      74,568  MI.              *
*               GROSS VEHICLE WEIGHT      --      41,887 LBS.              *
*               AVERAGE PAYLOAD           --      24,184 LBS.              *
*               ESTIMATED ANNUAL QUANTITY --      14,511 TONS              *
*                                                                          *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                          *
*         P A V E D   R O A D S               G R A V E L   R O A D S      *
*                                                                          *
*                206.6     TOTAL OPERATING COST    215.5                   *
****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                   QUEBEC

COMMODITY -- BULK                          ANNUAL DISTANCE --  40000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    18500 KG.         18500 KG.
     AVERAGE PAYLOAD                         10470 KG.         10470 KG.
     ESTIMATED ANNUAL QUANTITY             4188 TONNES       4188 TONNES
     TRIP RUNNING TIME                        3.1 HRS.          3.1 HRS.
     ANNUAL RUNNING HOURS                    1243 HRS.         1243 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                    $ 1356            $ 1356
     DISTANCE WAGE                                 $ 0               $ 0
     HOURLY WAGE                               $ 13683           $ 13683
     WAGE BURDEN                                $ 1805            $ 1805

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

            COST                                              COST
             PER   COST                                        PER   COST
  TOTAL  RUNNING    PER                             TOTAL  RUNNING    PER
   COST     HOUR    KM.                              COST     HOUR    KM.
      $        $                                        $        $
                         TRACTOR VARIABLE COSTS
 16,844    13.55   42.1    DRIVER                 16,844    13.55   42.1
  8,161     6.57   20.4    FUEL                    8,161     6.57   20.4
  5,394     4.34   13.5    REPAIRS                 6,473     5.21   16.2
    298     0.24    0.7    CLEANING                  298     0.24    0.7
    348     0.28    0.9    TRANSPORT                 348     0.28    0.9
  1,286     1.03    3.2    TIRES                   1,839     1.48    4.6
 32,331    26.01   80.8  TOTAL TRACTOR VARIABLE   33,963    27.33   84.9

                         TRACTOR FIXED COSTS
 12,518    10.07   31.3    DEPRECIATION           12,518    10.07   31.3
    822     0.66    2.1    LICENCES                  822     0.66    2.1
 13,340    10.73   33.4  TOTAL TRACTOR FIXED      13,340    10.73   33.4

 45,671    36.74  114.2  TRACTOR TOTAL            47,303    38.06  118.3

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 45,671    36.74  114.2  TOTAL VEHICLE COSTS      47,303    38.06  118.3

  1,877     1.51    4.7  INSURANCE COSTS           1,944     1.56    4.9
  8,759     7.05   21.9  ADMIN. AND INTEREST       9,072     7.30   22.7
                         PICKUP AND DELIVERY
  6,256     5.03   15.6  PROFIT                    6,480     5.21   16.2
 62,563    50.33  156.4  TOTAL OPERATING COST     64,799    52.13  162.1


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --      24,856  MI.            *
*             GROSS VEHICLE WEIGHT      --      40,785  LBS.           *
*             AVERAGE PAYLOAD           --      23,082  LBS.           *
*             ESTIMATED ANNUAL QUANTITY --       4,616  TONS           *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D   R O A D S            G R A V E L   R O A D S      *
*                                                                      *
*                251.7     TOTAL OPERATING COST   260.9                *
************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                              QUEBEC

COMMODITY -- BULK                                    ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                              18500 KG.          18500 KG.
      AVERAGE PAYLOAD                                   10470 KG.          10470 KG.
      ESTIMATED ANNUAL QUANTITY                       8376 TONNES        8376 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                               2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 2712             $ 2712
      DISTANCE WAGE                                          $ 0                $ 0
      HOURLY WAGE                                        $ 27366            $ 27366
      WAGE BURDEN                                         $ 3609             $ 3609

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

               COST                                                    COST
                PER      COST                                           PER      COST
  TOTAL     RUNNING       PER                               TOTAL   RUNNING       PER
   COST        HOUR       KM.                                COST      HOUR       KM.
      $           $                                             $         $
                              TRACTOR VARIABLE COSTS
 33,687       13.55      42.1   DRIVER                     33,687     13.55      42.1
 16,322        6.57      20.4   FUEL                       16,322      6.57      20.4
 10,788        4.34      13.5   REPAIRS                    12,945      5.21      16.2
    597        0.24       0.7   CLEANING                      597      0.24       0.7
    348        0.14       0.4   TRANSPORT                     348      0.14       0.4
  2,573        1.04       3.2   TIRES                       3,679      1.48       4.6
 64,315       25.88      80.3 TOTAL TRACTOR VARIABLE       67,578     27.19      84.4

                              TRACTOR FIXED COSTS
 12,518        5.04      15.6   DEPRECIATION               12,518      5.04      15.6
    822        0.33       1.0   LICENCES                      822      0.33       1.0
 13,340        5.37      16.6 TOTAL TRACTOR FIXED          13,340      5.37      16.6

 77,655       31.25      96.9 TRACTOR TOTAL                80,918     32.56     101.0

                              TRAILER VARIABLE COSTS
                                REPAIRS
                                CLEANING
                                TRANSPORT
                                TIRES
                              TOTAL TRAILER VARIABLE

                              TRAILER FIXED COSTS
                                DEPRECIATION
                                LICENCES
                              TOTAL TRAILER FIXED

                              TRAILER TOTAL

 77,655       31.25      96.9 TOTAL VEHICLE COSTS          80,918     32.56     101.0

  3,191        1.28       4.0 INSURANCE COSTS               3,325      1.34       4.2
 14,892        5.99      18.6 ADMIN. AND INTEREST          15,518      6.24      19.4
                              PICKUP AND DELIVERY
 10,637        4.28      13.3 PROFIT                       11,084      4.46      13.9
106,375       42.80     132.8 TOTAL OPERATING COST        110,845     44.60     138.5


**************************************************************************
*         I M P E R I A L  E Q U I V A L E N T  S U M M A R Y            *
*                                                                        *
*         A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.             *
*              GROSS VEHICLE WEIGHT      --      40,785 LBS.             *
*              AVERAGE PAYLOAD           --      23,082 LBS.             *
*              ESTIMATED ANNUAL QUANTITY --       9,233 TONS             *
*                                                                        *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                        *
*         P A V E D  R O A D S          G R A V E L  R O A D S           *
*                                                                        *
*                 213.7     TOTAL OPERATING COST   222.9                 *
**************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                                 QUEBEC

COMMODITY -- BULK                                        ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                 18500 KG.         18500 KG.
      AVERAGE PAYLOAD                                      10470 KG.         10470 KG.
      ESTIMATED ANNUAL QUANTITY                         12564 TONNES      12564 TONNES
      TRIP RUNNING TIME                                     3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                                 3728 HRS.         3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                 $ 4069            $ 4069
      DISTANCE WAGE                                             $ 0               $ 0
      HOURLY WAGE                                            $ 41049           $ 41049
      WAGE BURDEN                                             $ 5414            $ 5414

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                       G R A V E L  R O A D S

                COST                                                          COST
                 PER      COST                                                 PER      COST
   TOTAL     RUNNING       PER                                  TOTAL      RUNNING       PER
    COST        HOUR       KM.                                   COST         HOUR       KM.
       $           $                                                $            $
                               TRACTOR VARIABLE COSTS
  50,532       13.55      42.1   DRIVER                        50,532        13.55      42.1
  24,482        6.57      20.4   FUEL                          24,482         6.57      20.4
  16,181        4.34      13.5   REPAIRS                       19,418         5.21      16.2
     895        0.24       0.7   CLEANING                         895         0.24       0.7
     348        0.09       0.3   TRANSPORT                        348         0.09       0.3
   3,859        1.04       3.2   TIRES                          5,518         1.48       4.6
  96,297       25.83      80.2 TOTAL TRACTOR VARIABLE         101,193        27.14      84.3

                               TRACTOR FIXED COSTS
  12,518        3.36      10.4   DEPRECIATION                  12,518         3.36      10.4
     822        0.22       0.7   LICENCES                         822         0.22       0.7
  13,340        3.58      11.1 TOTAL TRACTOR FIXED             13,340         3.58      11.1

 109,637       29.41      91.3 TRACTOR TOTAL                  114,533        30.72      95.4

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 109,637       29.41      91.3 TOTAL VEHICLE COSTS            114,533        30.72      95.4

   4,506        1.21       3.8 INSURANCE COSTS                  4,707         1.26       3.9
  21,026        5.64      17.5 ADMIN. AND INTEREST             21,965         5.89      18.3
                               PICKUP AND DELIVERY
  15,019        4.03      12.5 PROFIT                          15,689         4.21      13.1
 150,188       40.29     125.1 TOTAL OPERATING COST           156,894        42.08     130.7


*************************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                   *
*        A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                         *
*             GROSS VEHICLE WEIGHT      --      40,785 LBS.                         *
*             AVERAGE PAYLOAD           --      23,082 LBS.                         *
*             ESTIMATED ANNUAL QUANTITY --      13,849 TONS                         *
*                                                                                   *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                            *
*                                                                                   *
*        P A V E D  R O A D S              G R A V E L  R O A D S                   *
*                                                                                   *
*                201.3     TOTAL OPERATING COST   210.3                             *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL),                              MARITIMES

COMMODITY -- BULK                                        ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                13500 KG.          13500 KG.
      AVERAGE PAYLOAD                                      5470 KG.           5470 KG.
      ESTIMATED ANNUAL QUANTITY                         2188 TONNES        2188 TONNES
      TRIP RUNNING TIME                                    3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                              1243 HRS.          1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                               $ 523              $ 523
      DISTANCE WAGE                                         $ 0                $ 0
      HOURLY WAGE                                         $ 10104            $ 10104
      WAGE BURDEN                                          $ 1169             $ 1169

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                   G R A V E L   R O A D S

              COST                                                    COST
               PER      COST                                           PER      COST
    TOTAL  RUNNING       PER                                 TOTAL  RUNNING       PER
     COST     HOUR       KM.                                  COST     HOUR       KM.
        $        $                                               $        $
                               TRACTOR VARIABLE COSTS
   11,796     9.49      29.5     DRIVER                     11,796     9.49      29.5
    8,017     6.45      20.0     FUEL                        8,017     6.45      20.0
    5,277     4.25      13.2     REPAIRS                     6,332     5.10      15.8
      273     0.22       0.7     CLEANING                      273     0.22       0.7
      398     0.32       1.0     TRANSPORT                     398     0.32       1.0
    1,253     1.01       3.1     TIRES                       1,791     1.44       4.5
   27,014    21.74      67.5   TOTAL TRACTOR VARIABLE       28,607    23.02      71.5

                               TRACTOR FIXED COSTS
   12,632    10.16      31.6     DEPRECIATION               12,632    10.16      31.6
      361     0.29       0.9     LICENCES                      361     0.29       0.9
   12,993    10.45      32.5   TOTAL TRACTOR FIXED          12,993    10.45      32.5

   40,007    32.19     100.0   TRACTOR TOTAL                41,600    33.47     104.0

                               TRAILER VARIABLE COSTS
                                 REPAIRS
                                 CLEANING
                                 TRANSPORT
                                 TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                 DEPRECIATION
                                 LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

   40,007    32.19     100.0   TOTAL VEHICLE COSTS          41,600    33.47     104.0

    1,644     1.32       4.1   INSURANCE COSTS               1,710     1.38       4.3
    7,673     6.17      19.2   ADMIN. AND INTEREST           7,978     6.42      19.9
                               PICKUP AND DELIVERY
    5,480     4.41      13.7   PROFIT                        5,699     4.59      14.2
   54,804    44.09     137.0   TOTAL OPERATING COST         56,987    45.86     142.4


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.    ANNUAL DISTANCE TRAVELLED --      24,856  MI.               *
*               GROSS VEHICLE WEIGHT      --      29,762  LBS.              *
*               AVERAGE PAYLOAD           --      12,059  LBS.              *
*               ESTIMATED ANNUAL QUANTITY --       2,412  TONS              *
*                                                                           *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*         P A V E D   R O A D S            G R A V E L   R O A D S          *
*                                                                           *
*                220.5     TOTAL OPERATING COST    229.2                    *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    MARITIMES

COMMODITY -- BULK                               ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                          13500 KG.          13500 KG.
     AVERAGE PAYLOAD                                5470 KG.           5470 KG.
     ESTIMATED ANNUAL QUANTITY                  4376 TONNES        4376 TONNES
     TRIP RUNNING TIME                              3.1 HRS.           3.1 HRS.
     ANNUAL RUNNING HOURS                          2486 HRS.          2486 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                         $ 1046             $ 1046
     DISTANCE WAGE                                      $ 0                $ 0
     HOURLY WAGE                                    $ 20208            $ 20208
     WAGE BURDEN                                     $ 2338             $ 2338

C.   TOTAL OPERATING COSTS
  PAVED ROADS                                              GRAVEL ROADS

             COST                                                    COST
              PER    COST                                             PER    COST
  TOTAL   RUNNING     PER                                TOTAL    RUNNING     PER
   COST      HOUR     KM.                                 COST       HOUR     KM.
      $         $                                            $          $
                         TRACTOR VARIABLE COSTS
 23,592      9.49    29.5  DRIVER                       23,592       9.49    29.5
 16,035      6.45    20.0  FUEL                         16,035       6.45    20.0
 10,554      4.25    13.2  REPAIRS                      12,665       5.10    15.8
    547      0.22     0.7  CLEANING                        547       0.22     0.7
    398      0.16     0.5  TRANSPORT                       398       0.16     0.5
  2,505      1.01     3.1  TIRES                         3,583       1.44     4.5
 53,631     21.58    67.0  TOTAL TRACTOR VARIABLE       56,820      22.86    71.0

                         TRACTOR FIXED COSTS
 12,632      5.08    15.8  DEPRECIATION                 12,632       5.08    15.8
    361      0.15     0.5  LICENCES                        361       0.15     0.5
 12,993      5.23    16.3  TOTAL TRACTOR FIXED          12,993       5.23    16.3

 66,624     26.81    83.3  TRACTOR TOTAL                69,813      28.09    87.3

                         TRAILER VARIABLE COSTS
                           REPAIRS
                           CLEANING
                           TRANSPORT
                           TIRES
                         TOTAL TRAILER VARIABLE

                         TRAILER FIXED COSTS
                           DEPRECIATION
                           LICENCES
                         TOTAL TRAILER FIXED

                         TRAILER TOTAL

 66,624     26.81    83.3  TOTAL VEHICLE COSTS          69,813      28.09    87.3

  2,738      1.10     3.4  INSURANCE COSTS               2,869       1.15     3.6
 12,777      5.14    16.0  ADMIN. AND INTEREST          13,389       5.39    16.7
                           PICKUP AND DELIVERY
  9,127      3.67    11.4  PROFIT                        9,563       3.85    12.0
 91,266     36.72   114.1  TOTAL OPERATING COST         95,634      38.48   119.6


****************************************************************************
*        IMPERIAL EQUIVALENT SUMMARY                                        *
*                                                                           *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                 *
*             GROSS VEHICLE WEIGHT      --      29,762 LBS.                 *
*             AVERAGE PAYLOAD           --      12,059 LBS.                 *
*             ESTIMATED ANNUAL QUANTITY --       4,824 TONS                 *
*                                                                           *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*        PAVED ROADS                         GRAVEL ROADS                   *
*                                                                           *
*                183.6     TOTAL OPERATING COST    192.5                    *
****************************************************************************
```

CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL) MARITIMES

COMMODITY -- BULK ANNUAL DISTANCE -- 120000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	13500 KG.	13500 KG.
AVERAGE PAYLOAD	5470 KG.	5470 KG.
ESTIMATED ANNUAL QUANTITY	6564 TONNES	6564 TONNES
TRIP RUNNING TIME	3.1 HRS.	3.1 HRS.
ANNUAL RUNNING HOURS	3728 HRS.	3728 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 1570	$ 1570
DISTANCE WAGE	$ 0	$ 0
HOURLY WAGE	$ 30311	$ 30311
WAGE BURDEN	$ 3507	$ 3507

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
35,388	9.49	29.5	DRIVER	35,388	9.49	29.5
24,052	6.45	20.0	FUEL	24,052	6.45	20.0
15,831	4.25	13.2	REPAIRS	18,997	5.10	15.8
820	0.22	0.7	CLEANING	820	0.22	0.7
398	0.11	0.3	TRANSPORT	398	0.11	0.3
3,758	1.01	3.1	TIRES	5,374	1.44	4.5
80,247	21.53	66.8	TOTAL TRACTOR VARIABLE	85,029	22.81	70.8
			TRACTOR FIXED COSTS			
12,632	3.39	10.5	DEPRECIATION	12,632	3.39	10.5
361	0.10	0.3	LICENCES	361	0.10	0.3
12,993	3.49	10.8	TOTAL TRACTOR FIXED	12,993	3.49	10.8
93,240	25.02	77.6	TRACTOR TOTAL	98,022	26.30	81.6
			TRAILER VARIABLE COSTS			
			REPAIRS			
			CLEANING			
			TRANSPORT			
			TIRES			
			TOTAL TRAILER VARIABLE			
			TRAILER FIXED COSTS			
			DEPRECIATION			
			LICENCES			
			TOTAL TRAILER FIXED			
			TRAILER TOTAL			
93,240	25.02	77.6	TOTAL VEHICLE COSTS	98,022	26.30	81.6
3,832	1.03	3.2	INSURANCE COSTS	4,028	1.08	3.4
17,882	4.80	14.9	ADMIN. AND INTEREST	18,799	5.04	15.7
			PICKUP AND DELIVERY			
12,773	3.43	10.6	PROFIT	13,428	3.60	11.2
127,727	34.28	106.3	TOTAL OPERATING COST	134,277	36.02	111.9

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	74,568 MI.
GROSS VEHICLE WEIGHT	--	29,762 LBS.
AVERAGE PAYLOAD	--	12,059 LBS.
ESTIMATED ANNUAL QUANTITY	--	7,235 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
171.1	TOTAL OPERATING COST	180.1

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    NEWFOUNDLAND

COMMODITY -- BULK                                       ANNUAL DISTANCE --  40000 KM.

A.     VEHICLE UTILIZATION                               PAVED ROAD        GRAVEL ROAD
       GROSS VEHICLE WEIGHT                              13500 KG.          13500 KG.
       AVERAGE PAYLOAD                                    5470 KG.           5470 KG.
       ESTIMATED ANNUAL QUANTITY                       2188 TONNES        2188 TONNES
       TRIP RUNNING TIME                                  3.1 HRS.           3.1 HRS.
       ANNUAL RUNNING HOURS                             1243 HRS.          1243 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                            $ 533              $ 533
       DISTANCE WAGE                                        $ 0                $ 0
       HOURLY WAGE                                      $ 10303            $ 10303
       WAGE BURDEN                                       $ 1192             $ 1192

C.     TOTAL OPERATING COSTS
   P A V E D  R O A D S                                      G R A V E L  R O A D S

                COST                                                      COST
                 PER     COST                                              PER     COST
  TOTAL      RUNNING      PER                                 TOTAL    RUNNING      PER
   COST         HOUR      KM.                                  COST       HOUR      KM.
      $            $                                              $          $
                               TRACTOR VARIABLE COSTS
 12,028         9.68     30.1     DRIVER                     12,028       9.68     30.1
  8,555         6.88     21.4     FUEL                        8,555       6.88     21.4
  5,769         4.64     14.4     REPAIRS                     6,923       5.57     17.3
    398         0.32      1.0     CLEANING                      398       0.32      1.0
    398         0.32      1.0     TRANSPORT                     398       0.32      1.0
  1,253         1.01      3.1     TIRES                       1,791       1.44      4.5
 28,401        22.85     71.0  TOTAL TRACTOR VARIABLE        30,093      24.21     75.3

                               TRACTOR FIXED COSTS
 12,862        10.35     32.2     DEPRECIATION               12,862      10.35     32.2
    392         0.32      1.0     LICENCES                      392       0.32      1.0
 13,254        10.67     33.2  TOTAL TRACTOR FIXED           13,254      10.67     33.2

 41,655        33.52    104.2  TRACTOR TOTAL                 43,347      34.88    108.5

                               TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                               TOTAL TRAILER VARIABLE

                               TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                               TOTAL TRAILER FIXED

                               TRAILER TOTAL

 41,655        33.52    104.2  TOTAL VEHICLE COSTS           43,347      34.88    108.5

  1,712         1.38      4.3  INSURANCE COSTS                1,781       1.43      4.5
  7,989         6.43     20.0  ADMIN. AND INTEREST            8,313       6.69     20.8
                               PICKUP AND DELIVERY
  5,706         4.59     14.3  PROFIT                         5,938       4.78     14.8
 57,062        45.92    142.8  TOTAL OPERATING COST          59,379      47.78    148.6


*************************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                    *
*                                                                                   *
*         A.    ANNUAL DISTANCE TRAVELLED --        24,856  MI.                     *
*               GROSS VEHICLE WEIGHT      --        29,762  LBS.                    *
*               AVERAGE PAYLOAD           --        12,059  LBS.                    *
*               ESTIMATED ANNUAL QUANTITY --         2,412  TONS                    *
*                                                                                   *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                   *
*         P A V E D   R O A D S               G R A V E L   R O A D S               *
*                                                                                   *
*                   229.8     TOTAL OPERATING COST    239.1                         *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                        NEWFOUNDLAND

COMMODITY -- BULK                                    ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             13500 KG.           13500 KG.
      AVERAGE PAYLOAD                                   5470 KG.            5470 KG.
      ESTIMATED ANNUAL QUANTITY                       4376 TONNES         4376 TONNES
      TRIP RUNNING TIME                                  3.1 HRS.            3.1 HRS.
      ANNUAL RUNNING HOURS                             2486 HRS.           2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 1067              $ 1067
      DISTANCE WAGE                                         $ 0                 $ 0
      HOURLY WAGE                                       $ 20605             $ 20605
      WAGE BURDEN                                        $ 2384              $ 2384

C.    TOTAL OPERATING COSTS
   PAVED ROADS                                                     GRAVEL ROADS

                COST                                                            COST
                 PER      COST                                                   PER      COST
    TOTAL    RUNNING       PER                                       TOTAL   RUNNING       PER
     COST       HOUR       KM.                                        COST      HOUR       KM.
        $          $                                                     $         $
                                TRACTOR VARIABLE COSTS
   24,056       9.68      30.1    DRIVER                            24,056      9.68      30.1
   17,111       6.88      21.4    FUEL                              17,111      6.88      21.4
   11,538       4.64      14.4    REPAIRS                           13,846      5.57      17.3
      795       0.32       1.0    CLEANING                             795      0.32       1.0
      398       0.16       0.5    TRANSPORT                            398      0.16       0.5
    2,505       1.01       3.1    TIRES                              3,583      1.44       4.5
   56,403      22.69      70.5  TOTAL TRACTOR VARIABLE              59,789     24.05      74.8

                                TRACTOR FIXED COSTS
   12,862       5.17      16.1    DEPRECIATION                      12,862      5.17      16.1
      392       0.16       0.5    LICENCES                             392      0.16       0.5
   13,254       5.33      16.6  TOTAL TRACTOR FIXED                 13,254      5.33      16.6

   69,657      28.02      87.1  TRACTOR TOTAL                       73,043     29.38      91.4

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

   69,657      28.02      87.1  TOTAL VEHICLE COSTS                 73,043     29.38      91.4

    2,863       1.15       3.6  INSURANCE COSTS                      3,002      1.21       3.8
   13,359       5.37      16.7  ADMIN. AND INTEREST                 14,008      5.64      17.5
                                PICKUP AND DELIVERY
    9,542       3.84      11.9  PROFIT                              10,006      4.03      12.5
   95,421      38.38     119.3  TOTAL OPERATING COST               100,059     40.26     125.2


***************************************************************************
*                                                                         *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                         *
*        A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.            *
*              GROSS VEHICLE WEIGHT      --        29,762  LBS.           *
*              AVERAGE PAYLOAD           --        12,059  LBS.           *
*              ESTIMATED ANNUAL QUANTITY --         4,824  TONS           *
*                                                                         *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                         *
*        P A V E D   R O A D S                G R A V E L   R O A D S     *
*                                                                         *
*                192.0     TOTAL OPERATING COST   201.5                   *
***************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                    NEWFOUNDLAND

COMMODITY -- BULK                                    ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           13500 KG.          13500 KG.
      AVERAGE PAYLOAD                                 5470 KG.           5470 KG.
      ESTIMATED ANNUAL QUANTITY                     6564 TONNES        6564 TONNES
      TRIP RUNNING TIME                                3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                            3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 1600             $ 1600
      DISTANCE WAGE                                        $ 0                $ 0
      HOURLY WAGE                                      $ 30908            $ 30908
      WAGE BURDEN                                       $ 3576             $ 3576

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

              COST                                                    COST
               PER     COST                                            PER     COST
   TOTAL   RUNNING      PER                                 TOTAL  RUNNING      PER
    COST      HOUR      KM.                                  COST     HOUR      KM.
       $         $                                              $        $
                            TRACTOR VARIABLE COSTS
  36,084      9.68     30.1   DRIVER                       36,084     9.68     30.1
  25,666      6.88     21.4   FUEL                         25,666     6.88     21.4
  17,307      4.64     14.4   REPAIRS                      20,769     5.57     17.3
   1,193      0.32      1.0   CLEANING                      1,193     0.32      1.0
     398      0.11      0.3   TRANSPORT                       398     0.11      0.3
   3,758      1.01      3.1   TIRES                         5,374     1.44      4.5
  84,406     22.64     70.3 TOTAL TRACTOR VARIABLE         89,484    24.00     74.6

                            TRACTOR FIXED COSTS
  12,862      3.45     10.7   DEPRECIATION                 12,862     3.45     10.7
     392      0.11      0.3   LICENCES                        392     0.11      0.3
  13,254      3.56     11.0 TOTAL TRACTOR FIXED            13,254     3.56     11.0

  97,660     26.20     81.3 TRACTOR TOTAL                 102,738    27.56     85.6

                            TRAILER VARIABLE COSTS
                              REPAIRS
                              CLEANING
                              TRANSPORT
                              TIRES
                            TOTAL TRAILER VARIABLE

                            TRAILER FIXED COSTS
                              DEPRECIATION
                              LICENCES
                            TOTAL TRAILER FIXED

                            TRAILER TOTAL

  97,660     26.20     81.3 TOTAL VEHICLE COSTS           102,738    27.56     85.6

   4,013      1.08      3.3 INSURANCE COSTS                 4,222     1.13      3.5
  18,729      5.02     15.6 ADMIN. AND INTEREST            19,703     5.28     16.4
                            PICKUP AND DELIVERY
  13,378      3.59     11.1 PROFIT                         14,074     3.77     11.7
 133,780     35.89    111.3 TOTAL OPERATING COST          140,737    37.74    117.2


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --      74,568  MI.                *
*              GROSS VEHICLE WEIGHT      --      29,762  LBS.               *
*              AVERAGE PAYLOAD           --      12,059  LBS.               *
*              ESTIMATED ANNUAL QUANTITY --       7,235  TONS               *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D  R O A D S                G R A V E L  R O A D S        *
*                                                                           *
*                 179.1      TOTAL OPERATING COST   188.6                   *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                              YUKON

COMMODITY -- BULK                                    ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                15000 KG.         15000 KG.
      AVERAGE PAYLOAD                                      6970 KG.          6970 KG.
      ESTIMATED ANNUAL QUANTITY                          2788 TONNES       2788 TONNES
      TRIP RUNNING TIME                                     3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                                 1243 HRS.         1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                 $ 925             $ 925
      DISTANCE WAGE                                           $ 0               $ 0
      HOURLY WAGE                                           $ 14019           $ 14019
      WAGE BURDEN                                           $ 2092            $ 2092

C.    TOTAL OPERATING COSTS
    P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                         COST
               PER     COST                                                 PER     COST
   TOTAL   RUNNING      PER                                 TOTAL       RUNNING      PER
    COST      HOUR      KM.                                  COST          HOUR      KM.
       $         $                                              $             $
                             TRACTOR VARIABLE COSTS
  17,036     13.71     42.6    DRIVER                      17,036         13.71     42.6
   8,136      6.55     20.3    FUEL                         8,136          6.55     20.3
   5,344      4.30     13.4    REPAIRS                      6,413          5.16     16.0
     373      0.30      0.9    CLEANING                       373          0.30      0.9
     696      0.56      1.7    TRANSPORT                      696          0.56      1.7
   1,522      1.22      3.8    TIRES                        2,177          1.75      5.4
  33,107     26.64     82.7  TOTAL TRACTOR VARIABLE        34,831         28.03     86.9

                             TRACTOR FIXED COSTS
  11,484      9.24     28.7    DEPRECIATION                11,484          9.24     28.7
     300      0.24      0.8    LICENCES                       300          0.24      0.8
  11,784      9.48     29.5  TOTAL TRACTOR FIXED           11,784          9.48     29.5

  44,891     36.12    112.2  TRACTOR TOTAL                 46,615         37.51    116.4

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

  44,891     36.12    112.2  TOTAL VEHICLE COSTS           46,615         37.51    116.4

   1,845      1.48      4.6  INSURANCE COSTS                1,916          1.54      4.8
   8,609      6.93     21.5  ADMIN. AND INTEREST            8,940          7.19     22.4
                             PICKUP AND DELIVERY
   6,149      4.95     15.4  PROFIT                         6,386          5.14     16.0
  61,494     49.48    153.7  TOTAL OPERATING COST          63,857         51.38    159.6


*************************************************************************************
*                                                                                   *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                   *
*        A.    ANNUAL DISTANCE TRAVELLED --       24,856  MI.                       *
*              GROSS VEHICLE WEIGHT      --       33,069  LBS.                      *
*              AVERAGE PAYLOAD           --       15,366  LBS.                      *
*              ESTIMATED ANNUAL QUANTITY --        3,073  TONS                      *
*                                                                                   *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                           *
*                                                                                   *
*        P A V E D  R O A D S                  G R A V E L  R O A D S               *
*                                                                                   *
*                247.3     TOTAL OPERATING COST    256.8                            *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                        YUKON
COMMODITY -- BULK                              ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                       PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       15000 KG.         15000 KG.
      AVERAGE PAYLOAD                             6970 KG.          6970 KG.
      ESTIMATED ANNUAL QUANTITY               5576 TONNES       5576 TONNES
      TRIP RUNNING TIME                           3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                       2486 HRS.         2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                     $ 1850            $ 1850
      DISTANCE WAGE                                  $ 0               $ 0
      HOURLY WAGE                                $ 28037           $ 28037
      WAGE BURDEN                                 $ 4184            $ 4184

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                         G R A V E L  R O A D S

              COST                                             COST
               PER     COST                                     PER     COST
    TOTAL  RUNNING      PER                          TOTAL  RUNNING      PER
     COST     HOUR      KM.                           COST     HOUR      KM.
        $        $                                       $        $
                             TRACTOR VARIABLE COSTS
   34,071    13.71     42.6    DRIVER               34,071    13.71     42.6
   16,271     6.55     20.3    FUEL                 16,271     6.55     20.3
   10,688     4.30     13.4    REPAIRS              12,826     5.16     16.0
      746     0.30      0.9    CLEANING                746     0.30      0.9
      696     0.28      0.9    TRANSPORT               696     0.28      0.9
    3,045     1.23      3.8    TIRES                 4,354     1.75      5.4
   65,517    26.37     81.9  TOTAL TRACTOR VARIABLE 68,964    27.75     86.1

                             TRACTOR FIXED COSTS
   11,484     4.62     14.4    DEPRECIATION         11,484     4.62     14.4
      300     0.12      0.4    LICENCES                300     0.12      0.4
   11,784     4.74     14.8  TOTAL TRACTOR FIXED    11,784     4.74     14.8

   77,301    31.11     96.7  TRACTOR TOTAL          80,748    32.49    100.9

                             TRAILER VARIABLE COSTS
                               REPAIRS
                               CLEANING
                               TRANSPORT
                               TIRES
                             TOTAL TRAILER VARIABLE

                             TRAILER FIXED COSTS
                               DEPRECIATION
                               LICENCES
                             TOTAL TRAILER FIXED

                             TRAILER TOTAL

   77,301    31.11     96.7  TOTAL VEHICLE COSTS    80,748    32.49    100.9

    3,177     1.28      4.0  INSURANCE COSTS         3,318     1.33      4.1
   14,825     5.96     18.5  ADMIN. AND INTEREST    15,486     6.23     19.4
                             PICKUP AND DELIVERY
   10,589     4.26     13.2  PROFIT                 11,061     4.45     13.8
  105,892    42.61    132.4  TOTAL OPERATING COST  110,613    44.50    138.2


*************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.             *
*              GROSS VEHICLE WEIGHT      --     33,069 LBS.             *
*              AVERAGE PAYLOAD           --     15,366 LBS.             *
*              ESTIMATED ANNUAL QUANTITY --      6,146 TONS             *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D   R O A D S          G R A V E L   R O A D S        *
*                                                                       *
*                 213.1     TOTAL OPERATING COST    222.4               *
*************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                              YUKON

COMMODITY -- BULK                                        ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                                   PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                   15000 KG.          15000 KG.
      AVERAGE PAYLOAD                                         6970 KG.           6970 KG.
      ESTIMATED ANNUAL QUANTITY                          8364 TONNES        8364 TONNES
      TRIP RUNNING TIME                                       3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                                   3728 HRS.          3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                 $ 2775             $ 2775
      DISTANCE WAGE                                              $ 0                $ 0
      HOURLY WAGE                                            $ 42056            $ 42056
      WAGE BURDEN                                             $ 6276             $ 6276

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

            COST                                                       COST
             PER     COST                                               PER     COST
  TOTAL  RUNNING      PER                                 TOTAL     RUNNING      PER
   COST     HOUR      KM.                                  COST        HOUR      KM.
      $        $                                              $           $
                          TRACTOR VARIABLE COSTS
 51,107    13.71     42.6   DRIVER                       51,107       13.71     42.6
 24,407     6.55     20.3   FUEL                         24,407        6.55     20.3
 16,032     4.30     13.4   REPAIRS                      19,239        5.16     16.0
  1,119     0.30      0.9   CLEANING                      1,119        0.30      0.9
    696     0.19      0.6   TRANSPORT                       696        0.19      0.6
  4,567     1.22      3.8   TIRES                         6,531        1.75      5.4
 97,928    26.27     81.6 TOTAL TRACTOR VARIABLE        103,099       27.66     85.8

                          TRACTOR FIXED COSTS
 11,484     3.08      9.6   DEPRECIATION                 11,484        3.08      9.6
    300     0.08      0.3   LICENCES                        300        0.08      0.3
 11,784     3.16      9.9 TOTAL TRACTOR FIXED            11,784        3.16      9.9

109,712    29.43     91.5 TRACTOR TOTAL                 114,883       30.82     95.7

                          TRAILER VARIABLE COSTS
                            REPAIRS
                            CLEANING
                            TRANSPORT
                            TIRES
                          TOTAL TRAILER VARIABLE

                          TRAILER FIXED COSTS
                            DEPRECIATION
                            LICENCES
                          TOTAL TRAILER FIXED

                          TRAILER TOTAL

109,712    29.43     91.5 TOTAL VEHICLE COSTS           114,883       30.82     95.7

  4,509     1.21      3.8 INSURANCE COSTS                 4,721        1.27      3.9
 21,041     5.64     17.5 ADMIN. AND INTEREST            22,032        5.91     18.4
                          PICKUP AND DELIVERY
 15,029     4.03     12.5 PROFIT                         15,737        4.22     13.1
150,291    40.31    125.3 TOTAL OPERATING COST          157,373       42.22    131.1


*************************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                   *
*         A.    ANNUAL DISTANCE TRAVELLED --      74,568  MI.                       *
*               GROSS VEHICLE WEIGHT      --      33,069  LBS.                      *
*               AVERAGE PAYLOAD           --      15,366  LBS.                      *
*               ESTIMATED ANNUAL QUANTITY --       9,220  TONS                      *
*                                                                                   *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                   *
*         P A V E D  R O A D S               G R A V E L  R O A D S                 *
*                                                                                   *
*                  201.6     TOTAL OPERATING COST   211.0                           *
*************************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                          N.W.T.

COMMODITY -- BULK                                 ANNUAL DISTANCE --  40000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          12000 KG.         12000 KG.
      AVERAGE PAYLOAD                                3970 KG.          3970 KG.
      ESTIMATED ANNUAL QUANTITY                   1588 TONNES       1588 TONNES
      TRIP RUNNING TIME                               3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                          1243 HRS.         1243 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 448             $ 448
      DISTANCE WAGE                                    $ 0               $ 0
      HOURLY WAGE                                    $ 11931           $ 11931
      WAGE BURDEN                                     $ 1424            $ 1424

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

               COST                                                COST
                PER     COST                                        PER     COST
  TOTAL     RUNNING      PER                               TOTAL  RUNNING    PER
   COST        HOUR      KM.                                COST     HOUR    KM.
      $           $                                            $        $
                                TRACTOR VARIABLE COSTS
 13,803      11.11      34.5      DRIVER                  13,803    11.11   34.5
  7,910       6.36      19.8      FUEL                     7,910     6.36   19.8
  4,971       4.00      12.4      REPAIRS                  5,965     4.80   14.9
    398       0.32       1.0      CLEANING                   398     0.32    1.0
    746       0.60       1.9      TRANSPORT                  746     0.60    1.9
  1,522       1.22       3.8      TIRES                    2,177     1.75    5.4
 29,350      23.61      73.4    TOTAL TRACTOR VARIABLE    30,999    24.94   77.5

                                TRACTOR FIXED COSTS
 11,484       9.24      28.7      DEPRECIATION            11,484     9.24   28.7
    211       0.17       0.5      LICENCES                   211     0.17    0.5
 11,695       9.41      29.2    TOTAL TRACTOR FIXED       11,695     9.41   29.2

 41,045      33.02     102.6    TRACTOR TOTAL             42,694    34.35  106.7

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

 41,045      33.02     102.6    TOTAL VEHICLE COSTS       42,694    34.35  106.7

  1,687       1.36       4.2    INSURANCE COSTS            1,755     1.41    4.4
  7,872       6.33      19.7    ADMIN. AND INTEREST        8,188     6.59   20.5
                                PICKUP AND DELIVERY
  5,623       4.52      14.1    PROFIT                     5,848     4.71   14.6
 56,227      45.23     140.6    TOTAL OPERATING COST      58,485    47.06  146.2


*******************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                 *
*                                                                             *
*       A.   ANNUAL DISTANCE TRAVELLED --       24,856  MI.                   *
*            GROSS VEHICLE WEIGHT      --       26,455 LBS.                   *
*            AVERAGE PAYLOAD           --        8,752 LBS.                   *
*            ESTIMATED ANNUAL QUANTITY --        1,750 TONS                   *
*                                                                             *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                       *
*                                                                             *
*       P A V E D  R O A D S              G R A V E L  R O A D S              *
*                                                                             *
*                226.3    TOTAL OPERATING COST   235.3                        *
*******************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                            N.W.T.

COMMODITY -- BULK                                   ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                               PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                              12000 KG.          12000 KG.
      AVERAGE PAYLOAD                                    3970 KG.           3970 KG.
      ESTIMATED ANNUAL QUANTITY                        3176 TONNES        3176 TONNES
      TRIP RUNNING TIME                                   3.1 HRS.           3.1 HRS.
      ANNUAL RUNNING HOURS                               2486 HRS.          2486 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 897              $ 897
      DISTANCE WAGE                                          $ 0                $ 0
      HOURLY WAGE                                        $ 23861            $ 23861
      WAGE BURDEN                                         $ 2847             $ 2847

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

                COST                                                    COST
                 PER      COST                                           PER      COST
   TOTAL     RUNNING       PER                           TOTAL       RUNNING       PER
    COST        HOUR       KM.                            COST          HOUR       KM.
       $           $                                         $             $
                                TRACTOR VARIABLE COSTS
  27,605       11.11      34.5    DRIVER                27,605         11.11      34.5
  15,819        6.36      19.8    FUEL                  15,819          6.36      19.8
   9,942        4.00      12.4    REPAIRS               11,931          4.80      14.9
     795        0.32       1.0    CLEANING                 795          0.32       1.0
     746        0.30       0.9    TRANSPORT                746          0.30       0.9
   3,045        1.23       3.8    TIRES                  4,354          1.75       5.4
  57,952       23.32      72.4  TOTAL TRACTOR VARIABLE  61,250         24.64      76.5

                                TRACTOR FIXED COSTS
  11,484        4.62      14.4    DEPRECIATION          11,484          4.62      14.4
     211        0.08       0.3    LICENCES                 211          0.08       0.3
  11,695        4.70      14.7  TOTAL TRACTOR FIXED     11,695          4.70      14.7

  69,647       28.02      87.1  TRACTOR TOTAL           72,945         29.34      91.2

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

  69,647       28.02      87.1  TOTAL VEHICLE COSTS     72,945         29.34      91.2

   2,862        1.15       3.6  INSURANCE COSTS          2,998          1.21       3.7
  13,357        5.37      16.7  ADMIN. AND INTEREST     13,990          5.63      17.5
                                PICKUP AND DELIVERY
   9,541        3.84      11.9  PROFIT                   9,993          4.02      12.5
  95,407       38.38     119.3  TOTAL OPERATING COST    99,926         40.20     124.9


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*          A.    ANNUAL DISTANCE TRAVELLED --       49,712  MI.             *
*                GROSS VEHICLE WEIGHT      --       26,455  LBS.            *
*                AVERAGE PAYLOAD           --        8,752  LBS.            *
*                ESTIMATED ANNUAL QUANTITY --        3,501  TONS            *
*                                                                           *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                           *
*          P A V E D  R O A D S                G R A V E L  R O A D S       *
*                                                                           *
*                     192.0      TOTAL OPERATING COST    201.0              *
*****************************************************************************
```

```
CONFIGURATION -- 2 AXLE STRAIGHT TRUCK (DIESEL)                         N.W.T.

COMMODITY -- BULK                                ANNUAL DISTANCE -- 120000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         12000 KG.         12000 KG.
      AVERAGE PAYLOAD                               3970 KG.          3970 KG.
      ESTIMATED ANNUAL QUANTITY                  4764 TONNES       4764 TONNES
      TRIP RUNNING TIME                              3.1 HRS.          3.1 HRS.
      ANNUAL RUNNING HOURS                          3728 HRS.         3728 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                        $ 1345            $ 1345
      DISTANCE WAGE                                     $ 0               $ 0
      HOURLY WAGE                                   $ 35792           $ 35792
      WAGE BURDEN                                    $ 4271            $ 4271

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

                COST                                                COST
                 PER      COST                                       PER      COST
   TOTAL     RUNNING       PER                          TOTAL    RUNNING       PER
    COST        HOUR       KM.                           COST       HOUR       KM.
       $           $                                        $          $
                                TRACTOR VARIABLE COSTS
  41,408       11.11      34.5    DRIVER               41,408      11.11      34.5
  23,729        6.36      19.8    FUEL                 23,729       6.36      19.8
  14,914        4.00      12.4    REPAIRS              17,896       4.80      14.9
   1,193        0.32       1.0    CLEANING              1,193       0.32       1.0
     746        0.20       0.6    TRANSPORT               746       0.20       0.6
   4,567        1.22       3.8    TIRES                 6,531       1.75       5.4
  86,557       23.21      72.1  TOTAL TRACTOR VARIABLE 91,503      24.54      76.2

                                TRACTOR FIXED COSTS
  11,484        3.08       9.6    DEPRECIATION         11,484       3.08       9.6
     211        0.06       0.2    LICENCES                211       0.06       0.2
  11,695        3.14       9.8  TOTAL TRACTOR FIXED    11,695       3.14       9.8

  98,252       26.35      81.9  TRACTOR TOTAL         103,198      27.68      86.0

                                TRAILER VARIABLE COSTS
                                  REPAIRS
                                  CLEANING
                                  TRANSPORT
                                  TIRES
                                TOTAL TRAILER VARIABLE

                                TRAILER FIXED COSTS
                                  DEPRECIATION
                                  LICENCES
                                TOTAL TRAILER FIXED

                                TRAILER TOTAL

  98,252       26.35      81.9  TOTAL VEHICLE COSTS   103,198      27.68      86.0

   4,038        1.08       3.4  INSURANCE COSTS         4,241       1.14       3.5
  18,843        5.05      15.7  ADMIN. AND INTEREST    19,791       5.31      16.5
                                PICKUP AND DELIVERY
  13,459        3.61      11.2  PROFIT                 14,137       3.79      11.8
 134,592       36.09     112.2  TOTAL OPERATING COST  141,367      37.92     117.8


*****************************************************************************
*          I M P E R I A L  E Q U I V A L E N T  S U M M A R Y             *
*                                                                           *
*          A.   ANNUAL DISTANCE TRAVELLED --       74,568  MI.              *
*               GROSS VEHICLE WEIGHT      --       26,455 LBS.              *
*               AVERAGE PAYLOAD           --        8,752 LBS.              *
*               ESTIMATED ANNUAL QUANTITY --        5,251 TONS              *
*                                                                           *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*          P A V E D  R O A D S            G R A V E L  R O A D S           *
*                                                                           *
*                  180.6     TOTAL OPERATING COST   189.6                   *
*****************************************************************************
```

5 - AXLE DRY FREIGHT

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                          BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                               ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                 39500 KG.         39500 KG.
      AVERAGE PAYLOAD                                      19155 KG.         19155 KG.
      ESTIMATED ANNUAL QUANTITY                          4789 TONNES       4789 TONNES
      TRIP RUNNING TIME                                      5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                                  1420 HRS.         1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                                 $ 8258            $ 8258
      DISTANCE WAGE                                          $ 20232               $ 0
      HOURLY WAGE                                                $ 0           $ 27185
      WAGE BURDEN                                             $ 3561            $ 4430

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                           G R A V E L   R O A D S

              COST                                                                 COST
               PER      COST                                                        PER      COST
   TOTAL   RUNNING       PER                                            TOTAL   RUNNING       PER
    COST      HOUR       KM.                                             COST      HOUR       KM.
       $         $                                                          $         $
                              TRACTOR VARIABLE COSTS
  32,051     22.57      40.1     DRIVER                                39,873     24.06      49.8
  20,904     14.72      26.1     FUEL                                  20,904     12.62      26.1
  10,350      7.29      12.9     REPAIRS                               12,419      7.49      15.5
     173      0.12       0.2     CLEANING                                 173      0.10       0.2
   3,114      2.19       3.9     TRANSPORT                              3,114      1.88       3.9
   1,893      1.33       2.4     TIRES                                  3,218      1.94       4.0
  68,485     48.22      85.6  TOTAL TRACTOR VARIABLE                   79,701     48.09      99.5

                              TRACTOR FIXED COSTS
  14,493     10.20      18.1     DEPRECIATION                          14,493      8.75      18.1
   1,379      0.97       1.7     LICENCES                               1,379      0.83       1.7
  15,872     11.17      19.8  TOTAL TRACTOR FIXED                      15,872      9.58      19.8

  84,357     59.39     105.4  TRACTOR TOTAL                            95,573     57.67     119.3

                              TRAILER VARIABLE COSTS
   4,378      3.08       5.5     REPAIRS                                5,253      3.17       6.6
     621      0.44       0.8     CLEANING                                 621      0.37       0.8
   1,094      0.77       1.4     TRANSPORT                              1,094      0.66       1.4
   1,834      1.29       2.3     TIRES                                  3,026      1.83       3.8
   7,927      5.58      10.0  TOTAL TRAILER VARIABLE                    9,994      6.03      12.6

                              TRAILER FIXED COSTS
   3,916      2.76       4.9     DEPRECIATION                           3,916      2.36       4.9
      10      0.01               LICENCES                                  10      0.01
   3,926      2.77       4.9  TOTAL TRAILER FIXED                       3,926      2.37       4.9

  11,853      8.35      14.9  TRAILER TOTAL                            13,920      8.40      17.5

  96,210     67.74     120.3  TOTAL VEHICLE COSTS                     109,493     66.07     136.8

   3,954      2.78       4.9  INSURANCE COSTS                           4,500      2.72       5.6
  18,451     12.99      23.1  ADMIN. AND INTEREST                      20,999     12.67      26.2
                              PICKUP AND DELIVERY
  13,179      9.28      16.5  PROFIT                                   14,999      9.05      18.7
 131,794     92.79     164.8  TOTAL OPERATING COST                    149,991     90.51     187.3


****************************************************************************************
*                                                                                      *
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                        *
*                                                                                      *
*         A.    ANNUAL DISTANCE TRAVELLED --          49,712  MI.                      *
*               GROSS VEHICLE WEIGHT      --          87,082  LBS.                     *
*               AVERAGE PAYLOAD           --          42,229  LBS.                     *
*               ESTIMATED ANNUAL QUANTITY --           5,279  TONS                     *
*                                                                                      *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                             *
*                                                                                      *
*         P A V E D   R O A D S                  G R A V E L   R O A D S               *
*                                                                                      *
*                 265.2      TOTAL OPERATING COST    301.4                             *
****************************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *BRITISH COLUMBIA*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 160000 KM.*

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
AVERAGE PAYLOAD	19155 KG.	19155 KG.
ESTIMATED ANNUAL QUANTITY	9578 TONNES	9578 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 16516	$ 16516
DISTANCE WAGE	$ 40464	$ 0
HOURLY WAGE	$ 0	$ 54369
WAGE BURDEN	$ 7122	$ 8861

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
64,102	22.57	40.1	DRIVER	79,746	24.06	49.8
41,808	14.72	26.1	FUEL	41,808	12.62	26.1
20,699	7.29	12.9	REPAIRS	24,839	7.50	15.5
346	0.12	0.2	CLEANING	346	0.10	0.2
3,114	1.10	1.9	TRANSPORT	3,114	0.94	1.9
3,786	1.33	2.4	TIRES	6,436	1.94	4.0
133,855	47.13	83.6	TOTAL TRACTOR VARIABLE	156,289	47.16	97.5
			TRACTOR FIXED COSTS			
14,493	5.10	9.1	DEPRECIATION	14,493	4.37	9.1
1,379	0.49	0.9	LICENCES	1,379	0.42	0.9
15,872	5.59	10.0	TOTAL TRACTOR FIXED	15,872	4.79	10.0
149,727	52.72	93.6	TRACTOR TOTAL	172,161	51.95	107.5
			TRAILER VARIABLE COSTS			
8,755	3.08	5.5	REPAIRS	10,506	3.17	6.6
1,243	0.44	0.8	CLEANING	1,243	0.38	0.8
1,094	0.39	0.7	TRANSPORT	1,094	0.33	0.7
3,668	1.29	2.3	TIRES	6,052	1.83	3.8
14,760	5.20	9.3	TOTAL TRAILER VARIABLE	18,895	5.71	11.9
			TRAILER FIXED COSTS			
3,916	1.38	2.4	DEPRECIATION	3,916	1.18	2.4
10			LICENCES	10		
3,926	1.38	2.4	TOTAL TRAILER FIXED	3,926	1.18	2.4
18,686	6.58	11.7	TRAILER TOTAL	22,821	6.89	14.3
168,413	59.30	105.3	TOTAL VEHICLE COSTS	194,982	58.84	121.8
6,921	2.44	4.3	INSURANCE COSTS	8,013	2.42	5.0
32,298	11.37	20.2	ADMIN. AND INTEREST	37,394	11.28	23.4
23,070	8.12	14.4	PICKUP AND DELIVERY PROFIT	26,710	8.06	16.7
230,702	81.23	144.2	TOTAL OPERATING COST	267,099	80.60	166.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 87,082 LBS.
AVERAGE PAYLOAD -- 42,229 LBS.
ESTIMATED ANNUAL QUANTITY -- 10,558 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
232.1	TOTAL OPERATING COST	268.6

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                     BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                       ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       39500 KG.          39500 KG.
      AVERAGE PAYLOAD                            19155 KG.          19155 KG.
      ESTIMATED ANNUAL QUANTITY               14366 TONNES       14366 TONNES
      TRIP RUNNING TIME                            5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                        4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                      $ 24774            $ 24774
      DISTANCE WAGE                                $ 60696                $ 0
      HOURLY WAGE                                      $ 0            $ 81554
      WAGE BURDEN                                  $ 10684            $ 13291

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                           G R A V E L   R O A D S

             COST                                                 COST
              PER     COST                                         PER     COST
   TOTAL  RUNNING      PER                            TOTAL    RUNNING      PER
    COST     HOUR      KM.                             COST       HOUR      KM.
       $        $                                         $          $
                            TRACTOR VARIABLE COSTS
  96,154    22.57     40.1    DRIVER                119,619      24.06     49.8
  62,713    14.72     26.1    FUEL                   62,713      12.62     26.1
  31,049     7.29     12.9    REPAIRS                37,258       7.49     15.5
     519     0.12      0.2    CLEANING                  519       0.10      0.2
   3,114     0.73      1.3    TRANSPORT               3,114       0.63      1.3
   5,679     1.33      2.4    TIRES                   9,654       1.94      4.0
 199,228    46.76     83.0  TOTAL TRACTOR VARIABLE  232,877      46.84     96.9

                            TRACTOR FIXED COSTS
  14,493     3.40      6.0    DEPRECIATION           14,493       2.92      6.0
   1,379     0.32      0.6    LICENCES                1,379       0.28      0.6
  15,872     3.72      6.6  TOTAL TRACTOR FIXED      15,872       3.20      6.6

 215,100    50.48     89.6  TRACTOR TOTAL           248,749      50.04    103.5

                            TRAILER VARIABLE COSTS
  13,133     3.08      5.5    REPAIRS                15,759       3.17      6.6
   1,864     0.44      0.8    CLEANING                1,864       0.37      0.8
   1,094     0.26      0.5    TRANSPORT               1,094       0.22      0.5
   5,502     1.29      2.3    TIRES                   9,078       1.83      3.8
  21,593     5.07      9.1  TOTAL TRAILER VARIABLE   27,795       5.59     11.7

                            TRAILER FIXED COSTS
   3,916     0.92      1.6    DEPRECIATION            3,916       0.79      1.6
      10                      LICENCES                   10
   3,926     0.92      1.6  TOTAL TRAILER FIXED       3,926       0.79      1.6

  25,519     5.99     10.7  TRAILER TOTAL            31,721       6.38     13.3

 240,619    56.47    100.3  TOTAL VEHICLE COSTS     280,470      56.42    116.8

   9,888     2.32      4.1  INSURANCE COSTS          11,526       2.32      4.8
  46,146    10.83     19.2  ADMIN. AND INTEREST      53,789      10.82     22.4
                            PICKUP AND DELIVERY
  32,961     7.74     13.7  PROFIT                   38,421       7.73     16.0
 329,614    77.36    137.3  TOTAL OPERATING COST    384,206      77.29    160.0


*******************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                             *
*          A.    ANNUAL DISTANCE TRAVELLED --     149,136  MI.                *
*                GROSS VEHICLE WEIGHT      --      87,082  LBS.               *
*                AVERAGE PAYLOAD           --      42,229  LBS.               *
*                ESTIMATED ANNUAL QUANTITY --      15,836  TONS               *
*                                                                             *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                             *
*          P A V E D   R O A D S             G R A V E L   R O A D S          *
*                                                                             *
*                 221.0      TOTAL OPERATING COST    257.5                    *
*******************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ALBERTA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39000 KG.	39000 KG.
AVERAGE PAYLOAD	19855 KG.	19855 KG.
ESTIMATED ANNUAL QUANTITY	4964 TONNES	4964 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 7788	$ 7788
DISTANCE WAGE	$ 18080	$ 0
HOURLY WAGE	$ 0	$ 24870
WAGE BURDEN	$ 3104	$ 3919

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
28,972	20.40	36.2	DRIVER	36,577	22.07	45.7
14,780	10.41	18.5	FUEL	14,780	8.92	18.5
9,296	6.55	11.6	REPAIRS	11,155	6.73	13.9
597	0.42	0.7	CLEANING	597	0.36	0.7
2,883	2.03	3.6	TRANSPORT	2,883	1.74	3.6
1,754	1.23	2.2	TIRES	2,982	1.80	3.7
58,282	41.04	72.8	TOTAL TRACTOR VARIABLE	68,974	41.62	86.1
			TRACTOR FIXED COSTS			
13,630	9.60	17.0	DEPRECIATION	13,630	8.23	17.0
1,273	0.90	1.6	LICENCES	1,273	0.77	1.6
14,903	10.50	18.6	TOTAL TRACTOR FIXED	14,903	9.00	18.6
73,185	51.54	91.4	TRACTOR TOTAL	83,877	50.62	104.7
			TRAILER VARIABLE COSTS			
3,083	2.17	3.9	REPAIRS	3,699	2.23	4.6
1,094	0.77	1.4	CLEANING	1,094	0.66	1.4
1,392	0.98	1.7	TRANSPORT	1,392	0.84	1.7
1,754	1.23	2.2	TIRES	2,894	1.75	3.6
7,323	5.15	9.2	TOTAL TRAILER VARIABLE	9,079	5.48	11.3
			TRAILER FIXED COSTS			
3,660	2.58	4.6	DEPRECIATION	3,660	2.21	4.6
10	0.01		LICENCES	10	0.01	
3,670	2.59	4.6	TOTAL TRAILER FIXED	3,670	2.22	4.6
10,993	7.74	13.8	TRAILER TOTAL	12,749	7.70	15.9
84,178	59.28	105.2	TOTAL VEHICLE COSTS	96,626	58.32	120.6
3,459	2.44	4.3	INSURANCE COSTS	3,971	2.40	5.0
16,144	11.37	20.2	ADMIN. AND INTEREST	18,531	11.18	23.2
			PICKUP AND DELIVERY			
11,531	8.12	14.4	PROFIT	13,236	7.99	16.5
115,312	81.21	144.1	TOTAL OPERATING COST	132,364	79.89	165.3

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 85,979 LBS.
AVERAGE PAYLOAD -- 43,772 LBS.
ESTIMATED ANNUAL QUANTITY -- 5,472 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
231.9	TOTAL OPERATING COST	266.0

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              ALBERTA

COMMODITY -- DRY FREIGHT                        ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           39000 KG.        39000 KG.
      AVERAGE PAYLOAD                                19855 KG.        19855 KG.
      ESTIMATED ANNUAL QUANTITY                    9928 TONNES      9928 TONNES
      TRIP RUNNING TIME                               5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.        3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 15575          $ 15575
      DISTANCE WAGE                                   $ 36160              $ 0
      HOURLY WAGE                                         $ 0          $ 49740
      WAGE BURDEN                                      $ 6208           $ 7838

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

            COST                                                     COST
             PER     COST                                             PER     COST
   TOTAL RUNNING      PER                                 TOTAL   RUNNING      PER
    COST    HOUR      KM.                                  COST      HOUR      KM.
       $       $                                              $         $
                           TRACTOR VARIABLE COSTS
  57,943   20.40     36.2    DRIVER                      73,153     22.07     45.7
  29,560   10.41     18.5    FUEL                        29,560      8.92     18.5
  18,592    6.55     11.6    REPAIRS                     22,311      6.73     13.9
   1,193    0.42      0.7    CLEANING                     1,193      0.36      0.7
   2,883    1.01      1.8    TRANSPORT                    2,883      0.87      1.8
   3,508    1.23      2.2    TIRES                        5,963      1.80      3.7
 113,679   40.02     71.0  TOTAL TRACTOR VARIABLE       135,063     40.75     84.3

                           TRACTOR FIXED COSTS
  13,630    4.80      8.5    DEPRECIATION                13,630      4.11      8.5
   1,273    0.45      0.8    LICENCES                     1,273      0.38      0.8
  14,903    5.25      9.3  TOTAL TRACTOR FIXED           14,903      4.49      9.3

 128,582   45.27     80.3  TRACTOR TOTAL                149,966     45.24     93.6

                           TRAILER VARIABLE COSTS
   6,165    2.17      3.9    REPAIRS                      7,398      2.23      4.6
   2,187    0.77      1.4    CLEANING                     2,187      0.66      1.4
   1,392    0.49      0.9    TRANSPORT                    1,392      0.42      0.9
   3,508    1.23      2.2    TIRES                        5,788      1.75      3.6
  13,252    4.66      8.4  TOTAL TRAILER VARIABLE        16,765      5.06     10.5

                           TRAILER FIXED COSTS
   3,660    1.29      2.3    DEPRECIATION                 3,660      1.10      2.3
      10                     LICENCES                        10
   3,670    1.29      2.3  TOTAL TRAILER FIXED            3,670      1.10      2.3

  16,922    5.95     10.7  TRAILER TOTAL                 20,435      6.16     12.8

 145,504   51.22     91.0  TOTAL VEHICLE COSTS          170,401     51.40    106.4

   5,980    2.11      3.7  INSURANCE COSTS                7,003      2.11      4.4
  27,905    9.82     17.4  ADMIN. AND INTEREST           32,680      9.86     20.4
                           PICKUP AND DELIVERY
  19,932    7.02     12.5  PROFIT                        23,343      7.04     14.6
 199,321   70.17    124.6  TOTAL OPERATING COST         233,427     70.41    145.8


************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                      *
*       A.    ANNUAL DISTANCE TRAVELLED --       99,424  MI.           *
*             GROSS VEHICLE WEIGHT      --       85,979  LBS.          *
*             AVERAGE PAYLOAD           --       43,772  LBS.          *
*             ESTIMATED ANNUAL QUANTITY --       10,944  TONS          *
*                                                                      *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*       P A V E D  R O A D S              G R A V E L  R O A D S       *
*                                                                      *
*              200.5     TOTAL OPERATING COST    234.6                 *
************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                         ALBERTA
COMMODITY -- DRY FREIGHT                                     ANNUAL DISTANCE -- 240000 KM.

A.   VEHICLE UTILIZATION                                      PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                                      39000 KG.          39000 KG.
     AVERAGE PAYLOAD                                           19855 KG.          19855 KG.
     ESTIMATED ANNUAL QUANTITY                              14891 TONNES       14891 TONNES
     TRIP RUNNING TIME                                          5.7 HRS.           6.6 HRS.
     ANNUAL RUNNING HOURS                                      4261 HRS.          4971 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                                   $ 23363            $ 23363
     DISTANCE WAGE                                             $ 54240                $ 0
     HOURLY WAGE                                                   $ 0            $ 74609
     WAGE BURDEN                                                $ 9312            $ 11757

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                                      G R A V E L   R O A D S

              COST                                                              COST
               PER      COST                                                     PER      COST
   TOTAL   RUNNING       PER                                        TOTAL    RUNNING       PER
    COST      HOUR       KM.                                         COST       HOUR       KM.
       $         $                                                      $          $
                                TRACTOR VARIABLE COSTS
  86,915     20.40      36.2      DRIVER                          109,729      22.07      45.7
  44,340     10.41      18.5      FUEL                             44,340       8.92      18.5
  27,888      6.55      11.6      REPAIRS                          33,466       6.73      13.9
   1,790      0.42       0.7      CLEANING                          1,790       0.36       0.7
   2,883      0.68       1.2      TRANSPORT                         2,883       0.58       1.2
   5,262      1.23       2.2      TIRES                             8,945       1.80       3.7
 169,078     39.69      70.4    TOTAL TRACTOR VARIABLE            201,153      40.46      83.7

                                TRACTOR FIXED COSTS
  13,630      3.20       5.7      DEPRECIATION                     13,630       2.74       5.7
   1,273      0.30       0.5      LICENCES                          1,273       0.26       0.5
  14,903      3.50       6.2    TOTAL TRACTOR FIXED                14,903       3.00       6.2

 183,981     43.19      76.6    TRACTOR TOTAL                     216,056      43.46      89.9

                                TRAILER VARIABLE COSTS
   9,248      2.17       3.9      REPAIRS                          11,098       2.23       4.6
   3,281      0.77       1.4      CLEANING                          3,281       0.66       1.4
   1,392      0.33       0.6      TRANSPORT                         1,392       0.28       0.6
   5,262      1.23       2.2      TIRES                             8,682       1.75       3.6
  19,183      4.50       8.1    TOTAL TRAILER VARIABLE             24,453       4.92      10.2

                                TRAILER FIXED COSTS
   3,660      0.86       1.5      DEPRECIATION                      3,660       0.74       1.5
      10                          LICENCES                             10
   3,670      0.86       1.5    TOTAL TRAILER FIXED                 3,670       0.74       1.5

  22,853      5.36       9.6    TRAILER TOTAL                      28,123       5.66      11.7

 206,834     48.55      86.2    TOTAL VEHICLE COSTS               244,179      49.12     101.6

   8,500      1.99       3.5    INSURANCE COSTS                    10,035       2.02       4.2
  39,667      9.31      16.5    ADMIN. AND INTEREST                46,829       9.42      19.5
                                PICKUP AND DELIVERY
  28,333      6.65      11.8    PROFIT                             33,449       6.73      13.9
 283,334     66.50     118.0    TOTAL OPERATING COST              334,492      67.29     139.2


*****************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                           *
*           A.   ANNUAL DISTANCE TRAVELLED --    149,136  MI.               *
*                GROSS VEHICLE WEIGHT      --     85,979 LBS.               *
*                AVERAGE PAYLOAD           --     43,772 LBS.               *
*                ESTIMATED ANNUAL QUANTITY --     16,414 TONS               *
*                                                                           *
*           B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                           *
*           P A V E D   R O A D S            G R A V E L   R O A D S        *
*                                                                           *
*                  189.9     TOTAL OPERATING COST    224.0                  *
*****************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT SASKATCHEWAN

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	37500 KG.	37500 KG.
AVERAGE PAYLOAD	19355 KG.	19355 KG.
ESTIMATED ANNUAL QUANTITY	4839 TONNES	4839 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 6989	$ 6989
DISTANCE WAGE	$ 16080	$ 0
HOURLY WAGE	$ 0	$ 22807
WAGE BURDEN	$ 2653	$ 3427

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
25,722	18.11	32.2	DRIVER	33,223	20.05	41.5
14,780	10.41	18.5	FUEL	14,780	8.92	18.5
7,357	5.18	9.2	REPAIRS	8,829	5.33	11.0
435	0.31	0.5	CLEANING	435	0.26	0.5
2,585	1.82	3.2	TRANSPORT	2,585	1.56	3.2
1,678	1.18	2.1	TIRES	2,852	1.72	3.6
52,557	37.01	65.7	TOTAL TRACTOR VARIABLE	62,704	37.84	78.3
			TRACTOR FIXED COSTS			
14,302	10.07	17.9	DEPRECIATION	14,302	8.63	17.9
2,163	1.52	2.7	LICENCES	2,163	1.31	2.7
16,465	11.59	20.6	TOTAL TRACTOR FIXED	16,465	9.94	20.6
69,022	48.60	86.3	TRACTOR TOTAL	79,169	47.78	98.9
			TRAILER VARIABLE COSTS			
3,689	2.60	4.6	REPAIRS	4,426	2.67	5.5
621	0.44	0.8	CLEANING	621	0.37	0.8
795	0.56	1.0	TRANSPORT	795	0.48	1.0
1,429	1.01	1.8	TIRES	2,358	1.42	2.9
6,534	4.61	8.2	TOTAL TRAILER VARIABLE	8,200	4.94	10.2
			TRAILER FIXED COSTS			
3,843	2.71	4.8	DEPRECIATION	3,843	2.32	4.8
15	0.01		LICENCES	15	0.01	
3,858	2.72	4.8	TOTAL TRAILER FIXED	3,858	2.33	4.8
10,392	7.33	13.0	TRAILER TOTAL	12,058	7.27	15.0
79,414	55.93	99.3	TOTAL VEHICLE COSTS	91,227	55.05	113.9
3,264	2.30	4.1	INSURANCE COSTS	3,749	2.26	4.7
15,230	10.72	19.0	ADMIN. AND INTEREST	17,496	10.56	21.9
			PICKUP AND DELIVERY			
10,879	7.66	13.6	PROFIT	12,497	7.54	15.6
108,787	76.61	136.0	TOTAL OPERATING COST	124,969	75.41	156.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 82,673 LBS.
AVERAGE PAYLOAD -- 42,670 LBS.
ESTIMATED ANNUAL QUANTITY -- 5,334 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
218.9	TOTAL OPERATING COST	251.2

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                             SASKATCHEWAN
COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE -- 160000 KM.
A.   VEHICLE UTILIZATION                             PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                             37500 KG.          37500 KG.
     AVERAGE PAYLOAD                                  19355 KG.          19355 KG.
     ESTIMATED ANNUAL QUANTITY                      9678 TONNES        9678 TONNES
     TRIP RUNNING TIME                                 5.7 HRS.           6.6 HRS.
     ANNUAL RUNNING HOURS                             2841 HRS.          3314 HRS.
B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                           $ 13979            $ 13979
     DISTANCE WAGE                                     $ 32160                $ 0
     HOURLY WAGE                                           $ 0            $ 45614
     WAGE BURDEN                                        $ 5306             $ 6853
C.   TOTAL OPERATING COSTS
  PAVED ROADS                                                     GRAVEL ROADS

                COST                                                       COST
                 PER      COST                                              PER      COST
  TOTAL      RUNNING       PER                                 TOTAL    RUNNING       PER
   COST         HOUR       KM.                                  COST       HOUR       KM.
      $            $                                               $          $
                               TRACTOR VARIABLE COSTS
 51,445        18.11      32.2   DRIVER                       66,446      20.05      41.5
 29,560        10.41      18.5   FUEL                         29,560       8.92      18.5
 14,715         5.18       9.2   REPAIRS                      17,658       5.33      11.0
    870         0.31       0.5   CLEANING                        870       0.26       0.5
  2,585         0.91       1.6   TRANSPORT                     2,585       0.78       1.6
  3,356         1.18       2.1   TIRES                         5,704       1.72       3.6
102,531        36.10      64.1 TOTAL TRACTOR VARIABLE        122,823      37.06      76.7

                               TRACTOR FIXED COSTS
 14,302         5.03       8.9   DEPRECIATION                 14,302       4.32       8.9
  2,163         0.76       1.4   LICENCES                      2,163       0.65       1.4
 16,465         5.79      10.3 TOTAL TRACTOR FIXED            16,465       4.97      10.3

118,996        41.89      74.4 TRACTOR TOTAL                 139,288      42.03      87.0

                               TRAILER VARIABLE COSTS
  7,377         2.60       4.6   REPAIRS                       8,853       2.67       5.5
  1,243         0.44       0.8   CLEANING                      1,243       0.38       0.8
    795         0.28       0.5   TRANSPORT                       795       0.24       0.5
  2,858         1.01       1.8   TIRES                         4,716       1.42       2.9
 12,273         4.33       7.7 TOTAL TRAILER VARIABLE         15,607       4.71       9.7

                               TRAILER FIXED COSTS
  3,843         1.35       2.4   DEPRECIATION                  3,843       1.16       2.4
     15         0.01             LICENCES                         15
  3,858         1.36       2.4 TOTAL TRAILER FIXED             3,858       1.16       2.4

 16,131         5.69      10.1 TRAILER TOTAL                  19,465       5.87      12.1

135,127        47.58      84.5 TOTAL VEHICLE COSTS           158,753      47.90      99.1

  5,553         1.95       3.5 INSURANCE COSTS                 6,524       1.97       4.1
 25,915         9.12      16.2 ADMIN. AND INTEREST            30,446       9.19      19.0
                               PICKUP AND DELIVERY
 18,511         6.52      11.6 PROFIT                         21,747       6.56      13.6
185,106        65.17     115.8 TOTAL OPERATING COST          217,470      65.62     135.8


*************************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                   *
*           A.   ANNUAL DISTANCE TRAVELLED --     99,424  MI.                       *
*                GROSS VEHICLE WEIGHT     --      82,673 LBS.                       *
*                AVERAGE PAYLOAD          --      42,670 LBS.                       *
*                ESTIMATED ANNUAL QUANTITY --     10,668 TONS                       *
*                                                                                   *
*           B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*           P A V E D   R O A D S              G R A V E L   R O A D S              *
*                                                                                   *
*                    186.4     TOTAL OPERATING COST   218.5                         *
*************************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                          SASKATCHEWAN

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       37500 KG.          37500 KG.
      AVERAGE PAYLOAD                            19355 KG.          19355 KG.
      ESTIMATED ANNUAL QUANTITY              14516 TONNES       14516 TONNES
      TRIP RUNNING TIME                            5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                        4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                     $ 20968            $ 20968
      DISTANCE WAGE                               $ 48240                $ 0
      HOURLY WAGE                                     $ 0            $ 68421
      WAGE BURDEN                                  $ 7959            $ 10280

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

               COST                                                   COST
                PER      COST                                          PER      COST
    TOTAL   RUNNING       PER                            TOTAL     RUNNING       PER
     COST      HOUR       KM.                             COST        HOUR       KM.
        $         $                                          $           $
                               TRACTOR VARIABLE COSTS
   77,167     18.11      32.2    DRIVER                 99,669       20.05      41.5
   44,340     10.41      18.5    FUEL                   44,340        8.92      18.5
   22,072      5.18       9.2    REPAIRS                26,487        5.33      11.0
    1,305      0.31       0.5    CLEANING                1,305        0.26       0.5
    2,585      0.61       1.1    TRANSPORT               2,585        0.52       1.1
    5,033      1.18       2.1    TIRES                   8,557        1.72       3.6
  152,502     35.80      63.6  TOTAL TRACTOR VARIABLE  182,943       36.80      76.2

                               TRACTOR FIXED COSTS
   14,302      3.36       6.0    DEPRECIATION           14,302        2.88       6.0
    2,163      0.51       0.9    LICENCES                2,163        0.44       0.9
   16,465      3.87       6.9  TOTAL TRACTOR FIXED      16,465        3.32       6.9

  168,967     39.67      70.5  TRACTOR TOTAL           199,408       40.12      83.1

                               TRAILER VARIABLE COSTS
   11,066      2.60       4.6    REPAIRS                13,279        2.67       5.5
    1,864      0.44       0.8    CLEANING                1,864        0.37       0.8
      795      0.19       0.3    TRANSPORT                 795        0.16       0.3
    4,288      1.01       1.8    TIRES                   7,075        1.42       2.9
   18,013      4.24       7.5  TOTAL TRAILER VARIABLE   23,013        4.62       9.5

                               TRAILER FIXED COSTS
    3,843      0.90       1.6    DEPRECIATION            3,843        0.77       1.6
       15                        LICENCES                   15
    3,858      0.90       1.6  TOTAL TRAILER FIXED       3,858        0.77       1.6

   21,871      5.14       9.1  TRAILER TOTAL            26,871        5.39      11.1

  190,838     44.81      79.6  TOTAL VEHICLE COSTS     226,279       45.51      94.2

    7,843      1.84       3.3  INSURANCE COSTS           9,299        1.87       3.9
   36,599      8.59      15.2  ADMIN. AND INTEREST      43,396        8.73      18.1
                               PICKUP AND DELIVERY
   26,142      6.14      10.9  PROFIT                   30,997        6.24      12.9
  261,422     61.38     109.0  TOTAL OPERATING COST    309,971       62.35     129.1


**************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                        *
*          A.    ANNUAL DISTANCE TRAVELLED --     149,136  MI.           *
*                GROSS VEHICLE WEIGHT      --      82,673 LBS.           *
*                AVERAGE PAYLOAD           --      42,670 LBS.           *
*                ESTIMATED ANNUAL QUANTITY --      16,001 TONS           *
*                                                                        *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                        *
*          P A V E D   R O A D S           G R A V E L   R O A D S       *
*                                                                        *
*                   175.4     TOTAL OPERATING COST    207.8              *
**************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              MANITOBA

COMMODITY -- DRY FREIGHT                       ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                         PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                         37500 KG.         37500 KG.
     AVERAGE PAYLOAD                              19055 KG.         19055 KG.
     ESTIMATED ANNUAL QUANTITY                  4764 TONNES       4764 TONNES
     TRIP RUNNING TIME                              5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                          1420 HRS.         1657 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                         $ 6881            $ 6881
     DISTANCE WAGE                                 $ 16080               $ 0
     HOURLY WAGE                                       $ 0           $ 22753
     WAGE BURDEN                                     $ 2641            $ 3408

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                G R A V E L  R O A D S

              COST                                                 COST
               PER    COST                                          PER    COST
  TOTAL    RUNNING     PER                               TOTAL  RUNNING     PER
   COST       HOUR     KM.                                COST     HOUR     KM.
      $          $                                           $        $
                            TRACTOR VARIABLE COSTS
 25,602      18.03    32.0    DRIVER                    33,042    19.94    41.3
 18,938      13.33    23.7    FUEL                      18,938    11.43    23.7
  7,556       5.32     9.4    REPAIRS                    9,067     5.47    11.3
    835       0.59     1.0    CLEANING                     835     0.50     1.0
  2,486       1.75     3.1    TRANSPORT                  2,486     1.50     3.1
  1,772       1.25     2.2    TIRES                      3,013     1.82     3.8
 57,189      40.27    71.4  TOTAL TRACTOR VARIABLE      67,381    40.66    84.2

                            TRACTOR FIXED COSTS
 14,438      10.17    18.0    DEPRECIATION              14,438     8.71    18.0
  1,983       1.40     2.5    LICENCES                   1,983     1.20     2.5
 16,421      11.57    20.5  TOTAL TRACTOR FIXED         16,421     9.91    20.5

 73,610      51.84    91.9  TRACTOR TOTAL               83,802    50.57   104.7

                            TRAILER VARIABLE COSTS
  3,410       2.40     4.3    REPAIRS                    4,092     2.47     5.1
    905       0.64     1.1    CLEANING                     905     0.55     1.1
    795       0.56     1.0    TRANSPORT                    795     0.48     1.0
  1,429       1.01     1.8    TIRES                      2,358     1.42     2.9
  6,539       4.61     8.2  TOTAL TRAILER VARIABLE       8,150     4.92    10.1

                            TRAILER FIXED COSTS
  3,880       2.73     4.9    DEPRECIATION               3,880     2.34     4.9
     10       0.01            LICENCES                      10     0.01
  3,890       2.74     4.9  TOTAL TRAILER FIXED          3,890     2.35     4.9

 10,429       7.35    13.1  TRAILER TOTAL               12,040     7.27    15.0

 84,039      59.19   105.0  TOTAL VEHICLE COSTS         95,842    57.84   119.7

  3,454       2.43     4.3  INSURANCE COSTS              3,939     2.38     4.9
 16,117      11.35    20.1  ADMIN. AND INTEREST         18,381    11.09    23.0
                            PICKUP AND DELIVERY
 11,512       8.11    14.4  PROFIT                      13,129     7.92    16.4
115,122      81.08   143.8  TOTAL OPERATING COST       131,291    79.23   164.0


*************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y       *
*                                                                       *
*           A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.          *
*                GROSS VEHICLE WEIGHT      --      82,673  LBS.         *
*                AVERAGE PAYLOAD           --      42,009  LBS.         *
*                ESTIMATED ANNUAL QUANTITY --       5,251  TONS         *
*                                                                       *
*           B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)             *
*                                                                       *
*           P A V E D  R O A D S            G R A V E L  R O A D S      *
*                                                                       *
*                  231.4      TOTAL OPERATING COST   263.9              *
*************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT　　　MANITOBA

COMMODITY -- DRY FREIGHT　　　ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	37500 KG.	37500 KG.
AVERAGE PAYLOAD	19055 KG.	19055 KG.
ESTIMATED ANNUAL QUANTITY	9528 TONNES	9528 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 13762	$ 13762
DISTANCE WAGE	$ 32160	$ 0
HOURLY WAGE	$ 0	$ 45505
WAGE BURDEN	$ 5281	$ 6816

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
51,203	18.03	32.0	DRIVER	66,083	19.94	41.3
37,876	13.33	23.7	FUEL	37,876	11.43	23.7
15,112	5.32	9.4	REPAIRS	18,135	5.47	11.3
1,670	0.59	1.0	CLEANING	1,670	0.50	1.0
2,486	0.88	1.6	TRANSPORT	2,486	0.75	1.6
3,544	1.25	2.2	TIRES	6,026	1.82	3.8
111,891	39.40	69.9	TOTAL TRACTOR VARIABLE	132,276	39.91	82.7
			TRACTOR FIXED COSTS			
14,438	5.08	9.0	DEPRECIATION	14,438	4.36	9.0
1,983	0.70	1.2	LICENCES	1,983	0.60	1.2
16,421	5.78	10.2	TOTAL TRACTOR FIXED	16,421	4.96	10.2
128,312	45.18	80.1	TRACTOR TOTAL	148,697	44.87	92.9
			TRAILER VARIABLE COSTS			
6,820	2.40	4.3	REPAIRS	8,185	2.47	5.1
1,810	0.64	1.1	CLEANING	1,810	0.55	1.1
795	0.28	0.5	TRANSPORT	795	0.24	0.5
2,858	1.01	1.8	TIRES	4,716	1.42	2.9
12,283	4.33	7.7	TOTAL TRAILER VARIABLE	15,506	4.68	9.6
			TRAILER FIXED COSTS			
3,880	1.37	2.4	DEPRECIATION	3,880	1.17	2.4
10			LICENCES	10		
3,890	1.37	2.4	TOTAL TRAILER FIXED	3,890	1.17	2.4
16,173	5.70	10.1	TRAILER TOTAL	19,396	5.85	12.0
144,485	50.88	90.2	TOTAL VEHICLE COSTS	168,093	50.72	104.9
5,938	2.09	3.7	INSURANCE COSTS	6,908	2.08	4.3
27,710	9.75	17.3	ADMIN. AND INTEREST	32,237	9.73	20.1
			PICKUP AND DELIVERY			
19,793	6.97	12.4	PROFIT	23,026	6.95	14.4
197,926	69.69	123.6	TOTAL OPERATING COST	230,264	69.48	143.7

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	99,424 MI.
GROSS VEHICLE WEIGHT	--	82,673 LBS.
AVERAGE PAYLOAD	--	42,009 LBS.
ESTIMATED ANNUAL QUANTITY	--	10,503 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
198.9	TOTAL OPERATING COST	231.3

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT MANITOBA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	37500 KG.	37500 KG.
AVERAGE PAYLOAD	19055 KG.	19055 KG.
ESTIMATED ANNUAL QUANTITY	14291 TONNES	14291 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 20643	$ 20643
DISTANCE WAGE	$ 48240	$ 0
HOURLY WAGE	$ 0	$ 68258
WAGE BURDEN	$ 7922	$ 10224

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
76,805	18.03	32.0	DRIVER	99,125	19.94	41.3
56,814	13.33	23.7	FUEL	56,814	11.43	23.7
22,669	5.32	9.4	REPAIRS	27,202	5.47	11.3
2,505	0.59	1.0	CLEANING	2,505	0.50	1.0
2,486	0.58	1.0	TRANSPORT	2,486	0.50	1.0
5,317	1.25	2.2	TIRES	9,038	1.82	3.8
166,596	39.10	69.3	TOTAL TRACTOR VARIABLE	197,170	39.66	82.1
			TRACTOR FIXED COSTS			
14,438	3.39	6.0	DEPRECIATION	14,438	2.90	6.0
1,983	0.47	0.8	LICENCES	1,983	0.40	0.8
16,421	3.86	6.8	TOTAL TRACTOR FIXED	16,421	3.30	6.8
183,017	42.96	76.1	TRACTOR TOTAL	213,591	42.96	88.9
			TRAILER VARIABLE COSTS			
10,231	2.40	4.3	REPAIRS	12,277	2.47	5.1
2,714	0.64	1.1	CLEANING	2,714	0.55	1.1
795	0.19	0.3	TRANSPORT	795	0.16	0.3
4,288	1.01	1.8	TIRES	7,075	1.42	2.9
18,028	4.24	7.5	TOTAL TRAILER VARIABLE	22,861	4.60	9.4
			TRAILER FIXED COSTS			
3,880	0.91	1.6	DEPRECIATION	3,880	0.78	1.6
10			LICENCES	10		
3,890	0.91	1.6	TOTAL TRAILER FIXED	3,890	0.78	1.6
21,918	5.15	9.1	TRAILER TOTAL	26,751	5.38	11.0
204,935	48.11	85.2	TOTAL VEHICLE COSTS	240,342	48.34	99.9
8,422	1.98	3.5	INSURANCE COSTS	9,877	1.99	4.1
39,303	9.22	16.4	ADMIN. AND INTEREST	46,093	9.27	19.2
28,073	6.59	11.7	PICKUP AND DELIVERY PROFIT	32,924	6.62	13.7
280,733	65.90	116.8	TOTAL OPERATING COST	329,236	66.22	136.9

```
*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --    149,136  MI.              *
*             GROSS VEHICLE WEIGHT      --     82,673 LBS.              *
*             AVERAGE PAYLOAD           --     42,009 LBS.              *
*             ESTIMATED ANNUAL QUANTITY --     15,753 TONS              *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D   R O A D S           G R A V E L   R O A D S        *
*                                                                       *
*                188.0     TOTAL OPERATING COST   220.3                 *
*************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *ONTARIO*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 80000 KM.*

A.	*VEHICLE UTILIZATION*	*PAVED ROAD*	*GRAVEL ROAD*
	GROSS VEHICLE WEIGHT	47200 *KG.*	47200 *KG.*
	AVERAGE PAYLOAD	22570 *KG.*	22570 *KG.*
	ESTIMATED ANNUAL QUANTITY	5643 *TONNES*	5643 *TONNES*
	TRIP RUNNING TIME	5.7 *HRS.*	6.6 *HRS.*
	ANNUAL RUNNING HOURS	1420 *HRS.*	1657 *HRS.*
B.	*DRIVER COSTS*		
	LOAD - UNLOAD TIME COST	$ 7360	$ 7360
	DISTANCE WAGE	$ 13616	$ 0
	HOURLY WAGE	$ 0	$ 21121
	WAGE BURDEN	$ 3146	$ 4272

C. TOTAL OPERATING COSTS

PAVED ROADS				*GRAVEL ROADS*		
TOTAL COST $	*COST PER RUNNING HOUR* $	*COST PER KM.*		*TOTAL COST* $	*COST PER RUNNING HOUR* $	*COST PER KM.*
			TRACTOR VARIABLE COSTS			
24,122	16.98	30.2	*DRIVER*	32,753	19.77	40.9
18,531	13.05	23.2	*FUEL*	18,531	11.18	23.2
8,849	6.23	11.1	*REPAIRS*	10,618	6.41	13.3
249	0.18	0.3	*CLEANING*	249	0.15	0.3
1,790	1.26	2.2	*TRANSPORT*	1,790	1.08	2.2
1,887	1.33	2.4	*TIRES*	3,207	1.94	4.0
55,428	39.03	69.4	*TOTAL TRACTOR VARIABLE*	67,148	40.53	83.9
			TRACTOR FIXED COSTS			
13,618	9.59	17.0	*DEPRECIATION*	13,618	8.22	17.0
1,705	1.20	2.1	*LICENCES*	1,705	1.03	2.1
15,323	10.79	19.1	*TOTAL TRACTOR FIXED*	15,323	9.25	19.1
70,751	49.82	88.5	*TRACTOR TOTAL*	82,471	49.78	103.0
			TRAILER VARIABLE COSTS			
4,176	2.94	5.2	*REPAIRS*	5,011	3.02	6.3
1,253	0.88	1.6	*CLEANING*	1,253	0.76	1.6
1,491	1.05	1.9	*TRANSPORT*	1,491	0.90	1.9
1,887	1.33	2.4	*TIRES*	3,113	1.88	3.9
8,807	6.20	11.1	*TOTAL TRAILER VARIABLE*	10,868	6.56	13.7
			TRAILER FIXED COSTS			
3,660	2.58	4.6	*DEPRECIATION*	3,660	2.21	4.6
			LICENCES			
3,660	2.58	4.6	*TOTAL TRAILER FIXED*	3,660	2.21	4.6
12,467	8.78	15.7	*TRAILER TOTAL*	14,528	8.77	18.3
83,218	58.60	104.2	*TOTAL VEHICLE COSTS*	96,999	58.55	121.3
3,420	2.41	4.3	*INSURANCE COSTS*	3,986	2.41	5.0
15,959	11.24	19.9	*ADMIN. AND INTEREST*	18,603	11.23	23.3
			PICKUP AND DELIVERY			
11,400	8.03	14.3	*PROFIT*	13,288	8.02	16.6
113,997	80.28	142.7	*TOTAL OPERATING COST*	132,876	80.21	166.2

IMPERIAL EQUIVALENT SUMMARY

A.	*ANNUAL DISTANCE TRAVELLED* --	49,712 *MI.*
	GROSS VEHICLE WEIGHT --	104,057 *LBS.*
	AVERAGE PAYLOAD --	49,758 *LBS.*
	ESTIMATED ANNUAL QUANTITY --	6,220 *TONS*

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		*GRAVEL ROADS*
229.6	*TOTAL OPERATING COST*	267.5

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                ONTARIO

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          47200 KG.         47200 KG.
      AVERAGE PAYLOAD                               22570 KG.         22570 KG.
      ESTIMATED ANNUAL QUANTITY                  11285 TONNES      11285 TONNES
      TRIP RUNNING TIME                               5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.         3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 14721           $ 14721
      DISTANCE WAGE                                 $ 27232               $ 0
      HOURLY WAGE                                       $ 0           $ 42241
      WAGE BURDEN                                    $ 6293            $ 8544

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                COST
               PER     COST                                        PER     COST
  TOTAL    RUNNING      PER                              TOTAL  RUNNING     PER
   COST       HOUR      KM.                               COST     HOUR     KM.
      $          $                                           $        $
                            TRACTOR VARIABLE COSTS
 48,246      16.98     30.2   DRIVER                    65,506    19.77    40.9
 37,063      13.05     23.2   FUEL                      37,063    11.18    23.2
 17,697       6.23     11.1   REPAIRS                   21,237     6.41    13.3
    497       0.17      0.3   CLEANING                     497     0.15     0.3
  1,790       0.63      1.1   TRANSPORT                  1,790     0.54     1.1
  3,773       1.33      2.4   TIRES                      6,414     1.94     4.0
109,066      38.39     68.3 TOTAL TRACTOR VARIABLE     132,507    39.99    82.8

                            TRACTOR FIXED COSTS
 13,618       4.79      8.5   DEPRECIATION              13,618     4.11     8.5
  1,705       0.60      1.1   LICENCES                   1,705     0.51     1.1
 15,323       5.39      9.6 TOTAL TRACTOR FIXED         15,323     4.62     9.6

124,389      43.78     77.9 TRACTOR TOTAL              147,830    44.61    92.4

                            TRAILER VARIABLE COSTS
  8,352       2.94      5.2   REPAIRS                   10,022     3.02     6.3
  2,505       0.88      1.6   CLEANING                   2,505     0.76     1.6
  1,491       0.52      0.9   TRANSPORT                  1,491     0.45     0.9
  3,773       1.33      2.4   TIRES                      6,226     1.88     3.9
 16,121       5.67     10.1 TOTAL TRAILER VARIABLE      20,244     6.11    12.7

                            TRAILER FIXED COSTS
  3,660       1.29      2.3   DEPRECIATION               3,660     1.10     2.3
                              LICENCES
  3,660       1.29      2.3 TOTAL TRAILER FIXED          3,660     1.10     2.3

 19,781       6.96     12.4 TRAILER TOTAL               23,904     7.21    15.0

144,170      50.74     90.3 TOTAL VEHICLE COSTS        171,734    51.82   107.4

  5,925       2.09      3.7 INSURANCE COSTS              7,058     2.13     4.4
 27,649       9.73     17.3 ADMIN. AND INTEREST         32,935     9.94    20.6
                            PICKUP AND DELIVERY
 19,749       6.95     12.3 PROFIT                      23,525     7.10    14.7
197,493      69.51    123.6 TOTAL OPERATING COST       235,252    70.99   147.1


*****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                           *
*        A.   ANNUAL DISTANCE TRAVELLED --      99,424  MI.                 *
*             GROSS VEHICLE WEIGHT      --     104,057  LBS.                *
*             AVERAGE PAYLOAD           --      49,758  LBS.                *
*             ESTIMATED ANNUAL QUANTITY --      12,439  TONS                *
*                                                                           *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*        P A V E D   R O A D S            G R A V E L   R O A D S           *
*                                                                           *
*                198.9    TOTAL OPERATING COST    236.7                     *
*****************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *ONTARIO*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 240000 KM.*

		PAVED ROAD	*GRAVEL ROAD*
A.	*VEHICLE UTILIZATION*		
	GROSS VEHICLE WEIGHT	47200 *KG.*	47200 *KG.*
	AVERAGE PAYLOAD	22570 *KG.*	22570 *KG.*
	ESTIMATED ANNUAL QUANTITY	16928 *TONNES*	16928 *TONNES*
	TRIP RUNNING TIME	5.7 *HRS.*	6.6 *HRS.*
	ANNUAL RUNNING HOURS	4261 *HRS.*	4971 *HRS.*
B.	*DRIVER COSTS*		
	LOAD - UNLOAD TIME COST	$ 22081	$ 22081
	DISTANCE WAGE	$ 40848	$ 0
	HOURLY WAGE	$ 0	$ 63362
	WAGE BURDEN	$ 9439	$ 12816

C. TOTAL OPERATING COSTS

PAVED ROADS				*GRAVEL ROADS*		
TOTAL COST $	*COST PER RUNNING HOUR* $	*COST PER KM.*		*TOTAL COST* $	*COST PER RUNNING HOUR* $	*COST PER KM.*
			TRACTOR VARIABLE COSTS			
72,368	16.98	30.2	*DRIVER*	98,259	19.77	40.9
55,594	13.05	23.2	*FUEL*	55,594	11.18	23.2
26,546	6.23	11.1	*REPAIRS*	31,855	6.41	13.3
746	0.18	0.3	*CLEANING*	746	0.15	0.3
1,790	0.42	0.7	*TRANSPORT*	1,790	0.36	0.7
5,660	1.33	2.4	*TIRES*	9,622	1.94	4.0
162,704	38.19	67.9	*TOTAL TRACTOR VARIABLE*	197,866	39.81	82.4
			TRACTOR FIXED COSTS			
13,618	3.20	5.7	*DEPRECIATION*	13,618	2.74	5.7
1,705	0.40	0.7	*LICENCES*	1,705	0.34	0.7
15,323	3.60	6.4	*TOTAL TRACTOR FIXED*	15,323	3.08	6.4
178,027	41.79	74.3	*TRACTOR TOTAL*	213,189	42.89	88.8
			TRAILER VARIABLE COSTS			
12,527	2.94	5.2	*REPAIRS*	15,033	3.02	6.3
3,758	0.88	1.6	*CLEANING*	3,758	0.76	1.6
1,491	0.35	0.6	*TRANSPORT*	1,491	0.30	0.6
5,660	1.33	2.4	*TIRES*	9,339	1.88	3.9
23,436	5.50	9.8	*TOTAL TRAILER VARIABLE*	29,621	5.96	12.4
			TRAILER FIXED COSTS			
3,660	0.86	1.5	*DEPRECIATION*	3,660	0.74	1.5
			LICENCES			
3,660	0.86	1.5	*TOTAL TRAILER FIXED*	3,660	0.74	1.5
27,096	6.36	11.3	*TRAILER TOTAL*	33,281	6.70	13.9
205,123	48.15	85.6	*TOTAL VEHICLE COSTS*	246,470	49.59	102.7
8,430	1.98	3.5	*INSURANCE COSTS*	10,129	2.04	4.2
39,339	9.23	16.4	*ADMIN. AND INTEREST*	47,268	9.51	19.7
			PICKUP AND DELIVERY			
28,099	6.59	11.7	*PROFIT*	33,763	6.79	14.1
280,991	65.95	117.2	*TOTAL OPERATING COST*	337,630	67.93	140.7

IMPERIAL EQUIVALENT SUMMARY

A.	*ANNUAL DISTANCE TRAVELLED* --	149,136	*MI.*
	GROSS VEHICLE WEIGHT --	104,057	*LBS.*
	AVERAGE PAYLOAD --	49,758	*LBS.*
	ESTIMATED ANNUAL QUANTITY --	18,660	*TONS*

B. *TOTAL OPERATING COST PER MILE (CENTS/MILE)*

PAVED ROADS		*GRAVEL ROADS*
188.6	*TOTAL OPERATING COST*	226.4

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT QUEBEC

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A.	VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
	GROSS VEHICLE WEIGHT	48500 KG.	48500 KG.
	AVERAGE PAYLOAD	20410 KG.	20410 KG.
	ESTIMATED ANNUAL QUANTITY	5103 TONNES	5103 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 6106	$ 6106
	DISTANCE WAGE	$ 12704	$ 0
	HOURLY WAGE	$ 0	$ 19052
	WAGE BURDEN	$ 2257	$ 3019

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
21,067	14.83	26.3	DRIVER	28,177	17.00	35.2
20,565	14.48	25.7	FUEL	20,565	12.41	25.7
8,948	6.30	11.2	REPAIRS	10,738	6.48	13.4
249	0.18	0.3	CLEANING	249	0.15	0.3
2,187	1.54	2.7	TRANSPORT	2,187	1.32	2.7
1,829	1.29	2.3	TIRES	3,110	1.88	3.9
54,845	38.62	68.5	TOTAL TRACTOR VARIABLE	65,026	39.24	81.2
			TRACTOR FIXED COSTS			
14,627	10.30	18.3	DEPRECIATION	14,627	8.83	18.3
2,070	1.46	2.6	LICENCES	2,070	1.25	2.6
16,697	11.76	20.9	TOTAL TRACTOR FIXED	16,697	10.08	20.9
71,542	50.38	89.4	TRACTOR TOTAL	81,723	49.32	102.1
			TRAILER VARIABLE COSTS			
4,400	3.10	5.5	REPAIRS	5,279	3.19	6.6
1,193	0.84	1.5	CLEANING	1,193	0.72	1.5
1,392	0.98	1.7	TRANSPORT	1,392	0.84	1.7
1,887	1.33	2.4	TIRES	3,113	1.88	3.9
8,872	6.25	11.1	TOTAL TRAILER VARIABLE	10,977	6.63	13.7
			TRAILER FIXED COSTS			
3,989	2.81	5.0	DEPRECIATION	3,989	2.41	5.0
43	0.03	0.1	LICENCES	43	0.03	0.1
4,032	2.84	5.1	TOTAL TRAILER FIXED	4,032	2.44	5.1
12,904	9.09	16.2	TRAILER TOTAL	15,009	9.07	18.8
84,446	59.47	105.6	TOTAL VEHICLE COSTS	96,732	58.39	120.9
3,470	2.44	4.3	INSURANCE COSTS	3,975	2.40	5.0
16,195	11.40	20.2	ADMIN. AND INTEREST	18,551	11.20	23.2
11,568	8.14	14.5	PICKUP AND DELIVERY PROFIT	13,251	8.00	16.6
115,679	81.45	144.6	TOTAL OPERATING COST	132,509	79.99	165.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 106,923 LBS.
AVERAGE PAYLOAD -- 44,996 LBS.
ESTIMATED ANNUAL QUANTITY -- 5,625 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
232.7	TOTAL OPERATING COST	266.7

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT QUEBEC

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	48500 KG.	48500 KG.
AVERAGE PAYLOAD	20410 KG.	20410 KG.
ESTIMATED ANNUAL QUANTITY	10205 TONNES	10205 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 12212	$ 12212
DISTANCE WAGE	$ 25408	$ 0
HOURLY WAGE	$ 0	$ 38105
WAGE BURDEN	$ 4514	$ 6038

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
42,134	14.83	26.3	DRIVER	56,355	17.00	35.2
41,130	14.48	25.7	FUEL	41,130	12.41	25.7
17,896	6.30	11.2	REPAIRS	21,476	6.48	13.4
497	0.17	0.3	CLEANING	497	0.15	0.3
2,187	0.77	1.4	TRANSPORT	2,187	0.66	1.4
3,659	1.29	2.3	TIRES	6,220	1.88	3.9
107,503	37.84	67.2	TOTAL TRACTOR VARIABLE	127,865	38.58	79.9
			TRACTOR FIXED COSTS			
14,627	5.15	9.1	DEPRECIATION	14,627	4.41	9.1
2,070	0.73	1.3	LICENCES	2,070	0.62	1.3
16,697	5.88	10.4	TOTAL TRACTOR FIXED	16,697	5.03	10.4
124,200	43.72	77.6	TRACTOR TOTAL	144,562	43.61	90.3
			TRAILER VARIABLE COSTS			
8,799	3.10	5.5	REPAIRS	10,559	3.19	6.6
2,386	0.84	1.5	CLEANING	2,386	0.72	1.5
1,392	0.49	0.9	TRANSPORT	1,392	0.42	0.9
3,773	1.33	2.4	TIRES	6,226	1.88	3.9
16,350	5.76	10.3	TOTAL TRAILER VARIABLE	20,563	6.21	12.9
			TRAILER FIXED COSTS			
3,989	1.40	2.5	DEPRECIATION	3,989	1.20	2.5
43	0.02		LICENCES	43	0.01	
4,032	1.42	2.5	TOTAL TRAILER FIXED	4,032	1.21	2.5
20,382	7.18	12.8	TRAILER TOTAL	24,595	7.42	15.4
144,582	50.90	90.4	TOTAL VEHICLE COSTS	169,157	51.03	105.7
5,942	2.09	3.7	INSURANCE COSTS	6,952	2.10	4.3
27,728	9.76	17.3	ADMIN. AND INTEREST	32,441	9.79	20.3
			PICKUP AND DELIVERY			
19,806	6.97	12.4	PROFIT	23,172	6.99	14.5
198,058	69.72	123.8	TOTAL OPERATING COST	231,722	69.91	144.8

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	99,424 MI.
GROSS VEHICLE WEIGHT	--	106,923 LBS.
AVERAGE PAYLOAD	--	44,996 LBS.
ESTIMATED ANNUAL QUANTITY	--	11,249 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
199.2	TOTAL OPERATING COST	233.0

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT QUEBEC

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	48500 KG.	48500 KG.
	AVERAGE PAYLOAD	20410 KG.	20410 KG.
	ESTIMATED ANNUAL QUANTITY	15308 TONNES	15308 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 18318	$ 18318
	DISTANCE WAGE	$ 38112	$ 0
	HOURLY WAGE	$ 0	$ 57157
	WAGE BURDEN	$ 6772	$ 9057

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
63,202	14.83	26.3	DRIVER	84,532	17.00	35.2
61,696	14.48	25.7	FUEL	61,696	12.41	25.7
26,844	6.30	11.2	REPAIRS	32,213	6.48	13.4
746	0.18	0.3	CLEANING	746	0.15	0.3
2,187	0.51	0.9	TRANSPORT	2,187	0.44	0.9
5,488	1.29	2.3	TIRES	9,330	1.88	3.9
160,163	37.59	66.7	TOTAL TRACTOR VARIABLE	190,704	38.36	79.4
			TRACTOR FIXED COSTS			
14,627	3.43	6.1	DEPRECIATION	14,627	2.94	6.1
2,070	0.49	0.9	LICENCES	2,070	0.42	0.9
16,697	3.92	7.0	TOTAL TRACTOR FIXED	16,697	3.36	7.0
176,860	41.51	73.7	TRACTOR TOTAL	207,401	41.72	86.4
			TRAILER VARIABLE COSTS			
13,199	3.10	5.5	REPAIRS	15,838	3.19	6.6
3,579	0.84	1.5	CLEANING	3,579	0.72	1.5
1,392	0.33	0.6	TRANSPORT	1,392	0.28	0.6
5,660	1.33	2.4	TIRES	9,339	1.88	3.9
23,830	5.60	10.0	TOTAL TRAILER VARIABLE	30,148	6.07	12.6
			TRAILER FIXED COSTS			
3,989	0.94	1.7	DEPRECIATION	3,989	0.80	1.7
43	0.01		LICENCES	43	0.01	
4,032	0.95	1.7	TOTAL TRAILER FIXED	4,032	0.81	1.7
27,862	6.55	11.7	TRAILER TOTAL	34,180	6.88	14.3
204,722	48.06	85.4	TOTAL VEHICLE COSTS	241,581	48.60	100.7
8,413	1.97	3.5	INSURANCE COSTS	9,928	2.00	4.1
39,262	9.21	16.4	ADMIN. AND INTEREST	46,331	9.32	19.3
			PICKUP AND DELIVERY			
28,044	6.58	11.7	PROFIT	33,093	6.66	13.8
280,441	65.82	117.0	TOTAL OPERATING COST	330,933	66.58	137.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 106,923 LBS.
AVERAGE PAYLOAD -- 44,996 LBS.
ESTIMATED ANNUAL QUANTITY -- 16,874 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
188.3	TOTAL OPERATING COST	221.9

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                    MARITIMES
COMMODITY -- DRY FREIGHT                  ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                   PAVED ROAD      GRAVEL ROAD
     GROSS VEHICLE WEIGHT                   39500 KG.        39500 KG.
     AVERAGE PAYLOAD                        18860 KG.        18860 KG.
     ESTIMATED ANNUAL QUANTITY            4715 TONNES      4715 TONNES
     TRIP RUNNING TIME                       5.7 HRS.         6.6 HRS.
     ANNUAL RUNNING HOURS                   1420 HRS.        1657 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                   $ 4343           $ 4343
     DISTANCE WAGE                            $ 11040              $ 0
     HOURLY WAGE                                  $ 0          $ 14487
     WAGE BURDEN                               $ 1692           $ 2071

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                          G R A V E L  R O A D S

            COST                                            COST
             PER   COST                                      PER  COST
  TOTAL  RUNNING    PER                           TOTAL  RUNNING   PER
   COST     HOUR    KM.                            COST     HOUR   KM.
      $        $                                      $        $
                         TRACTOR VARIABLE COSTS
 17,075    12.02   21.3    DRIVER                20,901    12.61  26.1
 20,204    14.23   25.3    FUEL                  20,204    12.19  25.3
  8,531     6.01   10.7    REPAIRS               10,237     6.18  12.8
    149     0.10    0.2    CLEANING                 149     0.09   0.2
  1,889     1.33    2.4    TRANSPORT              1,889     1.14   2.4
  1,611     1.13    2.0    TIRES                  2,738     1.65   3.4
 49,459    34.82   61.9  TOTAL TRACTOR VARIABLE  56,118    33.86  70.2

                         TRACTOR FIXED COSTS
 14,979    10.55   18.7    DEPRECIATION          14,979     9.04  18.7
  1,050     0.74    1.3    LICENCES               1,050     0.63   1.3
 16,029    11.29   20.0  TOTAL TRACTOR FIXED     16,029     9.67  20.0

 65,488    46.11   81.9  TRACTOR TOTAL           72,147    43.53  90.2

                         TRAILER VARIABLE COSTS
  3,705     2.61    4.6    REPAIRS                4,445     2.68   5.6
    398     0.28    0.5    CLEANING                 398     0.24   0.5
    994     0.70    1.2    TRANSPORT                994     0.60   1.2
  1,372     0.97    1.7    TIRES                  2,264     1.37   2.8
  6,469     4.56    8.0  TOTAL TRAILER VARIABLE   8,101     4.89  10.1

                         TRAILER FIXED COSTS
  4,026     2.83    5.0    DEPRECIATION           4,026     2.43   5.0
      9     0.01           LICENCES                   9     0.01
  4,035     2.84    5.0  TOTAL TRAILER FIXED      4,035     2.44   5.0

 10,504     7.40   13.0  TRAILER TOTAL           12,136     7.33  15.1

 75,992    53.51   94.9  TOTAL VEHICLE COSTS     84,283    50.86 105.3

  3,123     2.20    3.9  INSURANCE COSTS          3,464     2.09   4.3
 14,574    10.26   18.2  ADMIN. AND INTEREST     16,164     9.75  20.2
                         PICKUP AND DELIVERY
 10,410     7.33   13.0  PROFIT                  11,546     6.97  14.4
104,099    73.30  130.0  TOTAL OPERATING COST   115,457    69.67 144.2


***********************************************************************
*        I M P E R I A L  E Q U I V A L E N T  S U M M A R Y          *
*                                                                     *
*        A.   ANNUAL DISTANCE TRAVELLED --   49,712  MI.              *
*             GROSS VEHICLE WEIGHT      --   87,082  LBS.             *
*             AVERAGE PAYLOAD           --   41,579  LBS.             *
*             ESTIMATED ANNUAL QUANTITY --    5,197  TONS             *
*                                                                     *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                     *
*        P A V E D  R O A D S            G R A V E L  R O A D S       *
*                                                                     *
*               209.2     TOTAL OPERATING COST   232.1                *
***********************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                 MARITIMES
COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE -- 160000 KM.
A.    VEHICLE UTILIZATION                                PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                39500 KG.         39500 KG.
      AVERAGE PAYLOAD                                     18860 KG.         18860 KG.
      ESTIMATED ANNUAL QUANTITY                        9430 TONNES       9430 TONNES
      TRIP RUNNING TIME                                    5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                                2841 HRS.         3314 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 8686            $ 8686
      DISTANCE WAGE                                       $ 22080               $ 0
      HOURLY WAGE                                             $ 0           $ 28974
      WAGE BURDEN                                          $ 3384            $ 4143
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S
            COST                                                       COST
             PER     COST                                               PER      COST
  TOTAL  RUNNING      PER                                   TOTAL   RUNNING       PER
   COST     HOUR      KM.                                    COST      HOUR       KM.
      $        $                                                $         $
                          TRACTOR VARIABLE COSTS
 34,150    12.02     21.3   DRIVER                         41,803     12.61      26.1
 40,407    14.22     25.3   FUEL                           40,407     12.19      25.3
 17,061     6.01     10.7   REPAIRS                        20,473      6.18      12.8
    298     0.10      0.2   CLEANING                          298      0.09       0.2
  1,889     0.66      1.2   TRANSPORT                       1,889      0.57       1.2
  3,221     1.13      2.0   TIRES                           5,476      1.65       3.4
 97,026    34.14     60.7 TOTAL TRACTOR VARIABLE          110,346     33.29      69.0

                          TRACTOR FIXED COSTS
 14,979     5.27      9.4   DEPRECIATION                   14,979      4.52       9.4
  1,050     0.37      0.7   LICENCES                        1,050      0.32       0.7
 16,029     5.64     10.1 TOTAL TRACTOR FIXED              16,029      4.84      10.1

113,055    39.78     70.8 TRACTOR TOTAL                   126,375     38.13      79.1

                          TRAILER VARIABLE COSTS
  7,409     2.61      4.6   REPAIRS                         8,891      2.68       5.6
    795     0.28      0.5   CLEANING                          795      0.24       0.5
    994     0.35      0.6   TRANSPORT                         994      0.30       0.6
  2,744     0.97      1.7   TIRES                           4,528      1.37       2.8
 11,942     4.21      7.4 TOTAL TRAILER VARIABLE           15,208      4.59       9.5

                          TRAILER FIXED COSTS
  4,026     1.42      2.5   DEPRECIATION                    4,026      1.21       2.5
      9                     LICENCES                            9
  4,035     1.42      2.5 TOTAL TRAILER FIXED               4,035      1.21       2.5

 15,977     5.63      9.9 TRAILER TOTAL                    19,243      5.80      12.0

129,032    45.41     80.7 TOTAL VEHICLE COSTS             145,618     43.93      91.1

  5,303     1.87      3.3 INSURANCE COSTS                   5,984      1.81       3.7
 24,746     8.71     15.5 ADMIN. AND INTEREST              27,927      8.43      17.5
                          PICKUP AND DELIVERY
 17,676     6.22     11.0 PROFIT                           19,948      6.02      12.5
176,757    62.21    110.5 TOTAL OPERATING COST            199,477     60.19     124.8


**********************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                *
*        A.    ANNUAL DISTANCE TRAVELLED --      99,424  MI.                     *
*              GROSS VEHICLE WEIGHT      --      87,082  LBS.                    *
*              AVERAGE PAYLOAD           --      41,579  LBS.                    *
*              ESTIMATED ANNUAL QUANTITY --      10,395  TONS                    *
*                                                                                *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                        *
*                                                                                *
*        P A V E D   R O A D S                 G R A V E L   R O A D S           *
*                                                                                *
*                 177.8     TOTAL OPERATING COST     200.8                       *
**********************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                  MARITIMES

COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                               PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                              39500 KG.          39500 KG.
      AVERAGE PAYLOAD                                   18860 KG.          18860 KG.
      ESTIMATED ANNUAL QUANTITY                     14145 TONNES       14145 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                              4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 13029            $ 13029
      DISTANCE WAGE                                      $ 33120                $ 0
      HOURLY WAGE                                            $ 0            $ 43460
      WAGE BURDEN                                         $ 5076             $ 6214

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                G R A V E L   R O A D S

              COST                                                    COST
               PER     COST                                            PER      COST
   TOTAL   RUNNING      PER                                  TOTAL  RUNNING      PER
    COST      HOUR      KM.                                   COST     HOUR      KM.
       $         $                                               $        $
                            TRACTOR VARIABLE COSTS
  51,225     12.02     21.3   DRIVER                        62,703    12.61     26.1
  60,611     14.22     25.3   FUEL                          60,611    12.19     25.3
  25,592      6.01     10.7   REPAIRS                       30,710     6.18     12.8
     447      0.10      0.2   CLEANING                         447     0.09      0.2
   1,889      0.44      0.8   TRANSPORT                      1,889     0.38      0.8
   4,832      1.13      2.0   TIRES                          8,214     1.65      3.4
 144,596     33.92     60.3 TOTAL TRACTOR VARIABLE         164,574    33.10     68.6

                            TRACTOR FIXED COSTS
  14,979      3.52      6.2   DEPRECIATION                  14,979     3.01      6.2
   1,050      0.25      0.4   LICENCES                       1,050     0.21      0.4
  16,029      3.77      6.6 TOTAL TRACTOR FIXED             16,029     3.22      6.6

 160,625     37.69     66.9 TRACTOR TOTAL                  180,603    36.32     75.2

                            TRAILER VARIABLE COSTS
  11,114      2.61      4.6   REPAIRS                       13,336     2.68      5.6
   1,193      0.28      0.5   CLEANING                       1,193     0.24      0.5
     994      0.23      0.4   TRANSPORT                        994     0.20      0.4
   4,116      0.97      1.7   TIRES                          6,792     1.37      2.8
  17,417      4.09      7.2 TOTAL TRAILER VARIABLE          22,315     4.49      9.3

                            TRAILER FIXED COSTS
   4,026      0.94      1.7   DEPRECIATION                   4,026     0.81      1.7
       9                      LICENCES                           9
   4,035      0.94      1.7 TOTAL TRAILER FIXED              4,035     0.81      1.7

  21,452      5.03      8.9 TRAILER TOTAL                   26,350     5.30     11.0

 182,077     42.72     75.8 TOTAL VEHICLE COSTS            206,953    41.62     86.2

   7,483      1.76      3.1 INSURANCE COSTS                  8,505     1.71      3.5
  34,919      8.20     14.5 ADMIN. AND INTEREST             39,690     7.98     16.5
                            PICKUP AND DELIVERY
  24,942      5.85     10.4 PROFIT                          28,350     5.70     11.8
 249,421     58.53    103.8 TOTAL OPERATING COST           283,498    57.01    118.0


*******************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                             *
*            A.    ANNUAL DISTANCE TRAVELLED --    149,136  MI.               *
*                  GROSS VEHICLE WEIGHT      --     87,082  LBS.              *
*                  AVERAGE PAYLOAD           --     41,579  LBS.              *
*                  ESTIMATED ANNUAL QUANTITY --     15,592  TONS              *
*                                                                             *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                             *
*            P A V E D   R O A D S              G R A V E L   R O A D S       *
*                                                                             *
*                   167.0     TOTAL OPERATING COST    189.9                   *
*******************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT NEWFOUNDLAND

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
AVERAGE PAYLOAD	21360 KG.	21360 KG.
ESTIMATED ANNUAL QUANTITY	5340 TONNES	5340 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 4153	$ 4153
DISTANCE WAGE	$ 8280	$ 0
HOURLY WAGE	$ 0	$ 12476
WAGE BURDEN	$ 1368	$ 1829

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
13,801	9.72	17.3	DRIVER	18,458	11.14	23.1
21,560	15.18	27.0	FUEL	21,560	13.01	27.0
9,351	6.58	11.7	REPAIRS	11,221	6.77	14.0
249	0.18	0.3	CLEANING	249	0.15	0.3
1,690	1.19	2.1	TRANSPORT	1,690	1.02	2.1
1,611	1.13	2.0	TIRES	2,738	1.65	3.4
48,262	33.98	60.4	TOTAL TRACTOR VARIABLE	55,916	33.74	69.9
			TRACTOR FIXED COSTS			
15,246	10.73	19.1	DEPRECIATION	15,246	9.20	19.1
1,408	0.99	1.8	LICENCES	1,408	0.85	1.8
16,654	11.72	20.9	TOTAL TRACTOR FIXED	16,654	10.05	20.9
64,916	45.70	81.3	TRACTOR TOTAL	72,570	43.79	90.8
			TRAILER VARIABLE COSTS			
3,505	2.47	4.4	REPAIRS	4,206	2.54	5.3
298	0.21	0.4	CLEANING	298	0.18	0.4
895	0.63	1.1	TRANSPORT	895	0.54	1.1
1,730	1.22	2.2	TIRES	2,854	1.72	3.6
6,428	4.53	8.1	TOTAL TRAILER VARIABLE	8,253	4.98	10.4
			TRAILER FIXED COSTS			
4,099	2.89	5.1	DEPRECIATION	4,099	2.47	5.1
25	0.02		LICENCES	25	0.02	
4,124	2.91	5.1	TOTAL TRAILER FIXED	4,124	2.49	5.1
10,552	7.44	13.2	TRAILER TOTAL	12,377	7.47	15.5
75,468	53.14	94.5	TOTAL VEHICLE COSTS	84,947	51.26	106.3
3,101	2.18	3.9	INSURANCE COSTS	3,491	2.11	4.4
14,473	10.19	18.1	ADMIN. AND INTEREST	16,291	9.83	20.4
			PICKUP AND DELIVERY			
10,338	7.28	12.9	PROFIT	11,637	7.02	14.5
103,380	72.79	129.4	TOTAL OPERATING COST	116,366	70.22	145.6

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 87,082 LBS.
AVERAGE PAYLOAD -- 47,090 LBS.
ESTIMATED ANNUAL QUANTITY -- 5,886 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
208.2	TOTAL OPERATING COST	234.3

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                   NEWFOUNDLAND

COMMODITY -- DRY FREIGHT                   ANNUAL DISTANCE -- 160000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    39500 KG.         39500 KG.
     AVERAGE PAYLOAD                         21360 KG.         21360 KG.
     ESTIMATED ANNUAL QUANTITY            10680 TONNES      10680 TONNES
     TRIP RUNNING TIME                        5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                    2841 HRS.         3314 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                    $ 8307            $ 8307
     DISTANCE WAGE                             $ 16560               $ 0
     HOURLY WAGE                                   $ 0           $ 24951
     WAGE BURDEN                                $ 2735            $ 3658

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                         G R A V E L   R O A D S

            COST                                             COST
             PER   COST                                       PER   COST
  TOTAL  RUNNING    PER                            TOTAL  RUNNING    PER
   COST     HOUR    KM.                             COST     HOUR    KM.
      $        $                                       $        $
                         TRACTOR VARIABLE COSTS
 27,602     9.72   17.3    DRIVER                 36,916    11.14   23.1
 43,119    15.18   26.9    FUEL                   43,119    13.01   26.9
 18,702     6.58   11.7    REPAIRS                22,442     6.77   14.0
    497     0.17    0.3    CLEANING                  497     0.15    0.3
  1,690     0.59    1.1    TRANSPORT               1,690     0.51    1.1
  3,221     1.13    2.0    TIRES                   5,476     1.65    3.4
 94,831    33.37   59.3  TOTAL TRACTOR VARIABLE  110,140    33.23   68.8

                         TRACTOR FIXED COSTS
 15,246     5.37    9.5    DEPRECIATION           15,246     4.60    9.5
  1,408     0.50    0.9    LICENCES                1,408     0.42    0.9
 16,654     5.87   10.4  TOTAL TRACTOR FIXED      16,654     5.02   10.4

111,485    39.24   69.7  TRACTOR TOTAL           126,794    38.25   79.2

                         TRAILER VARIABLE COSTS
  7,009     2.47    4.4    REPAIRS                 8,411     2.54    5.3
    597     0.21    0.4    CLEANING                  597     0.18    0.4
    895     0.32    0.6    TRANSPORT                 895     0.27    0.6
  3,460     1.22    2.2    TIRES                   5,709     1.72    3.6
 11,961     4.22    7.6  TOTAL TRAILER VARIABLE   15,612     4.71    9.9

                         TRAILER FIXED COSTS
  4,099     1.44    2.6    DEPRECIATION            4,099     1.24    2.6
     25     0.01           LICENCES                   25     0.01
  4,124     1.45    2.6  TOTAL TRAILER FIXED       4,124     1.25    2.6

 16,085     5.67   10.2  TRAILER TOTAL            19,736     5.96   12.5

127,570    44.91   79.9  TOTAL VEHICLE COSTS     146,530    44.21   91.7

  5,243     1.85    3.3  INSURANCE COSTS           6,022     1.82    3.8
 24,465     8.61   15.3  ADMIN. AND INTEREST      28,102     8.48   17.6
                         PICKUP AND DELIVERY
 17,475     6.15   10.9  PROFIT                   20,073     6.06   12.5
174,753    61.52  109.4  TOTAL OPERATING COST    200,727    60.57  125.6


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --     99,424  MI.             *
*             GROSS VEHICLE WEIGHT      --     87,082  LBS.            *
*             AVERAGE PAYLOAD           --     47,090  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --     11,773  TONS            *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D   R O A D S            G R A V E L   R O A D S      *
*                                                                      *
*               176.1     TOTAL OPERATING COST   202.1                 *
************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *NEWFOUNDLAND*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 240000 KM.*

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
AVERAGE PAYLOAD	21360 KG.	21360 KG.
ESTIMATED ANNUAL QUANTITY	16020 TONNES	16020 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 12460	$ 12460
DISTANCE WAGE	$ 24840	$ 0
HOURLY WAGE	$ 0	$ 37427
WAGE BURDEN	$ 4103	$ 5488

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
41,403	9.72	17.3	DRIVER	55,375	11.14	23.1
64,679	15.18	26.9	FUEL	64,679	13.01	26.9
28,052	6.58	11.7	REPAIRS	33,663	6.77	14.0
746	0.18	0.3	CLEANING	746	0.15	0.3
1,690	0.40	0.7	TRANSPORT	1,690	0.34	0.7
4,832	1.13	2.0	TIRES	8,214	1.65	3.4
141,402	33.19	58.9	TOTAL TRACTOR VARIABLE	164,367	33.06	68.4
			TRACTOR FIXED COSTS			
15,246	3.58	6.4	DEPRECIATION	15,246	3.07	6.4
1,408	0.33	0.6	LICENCES	1,408	0.28	0.6
16,654	3.91	7.0	TOTAL TRACTOR FIXED	16,654	3.35	7.0
158,056	37.10	65.9	TRACTOR TOTAL	181,021	36.41	75.4
			TRAILER VARIABLE COSTS			
10,514	2.47	4.4	REPAIRS	12,617	2.54	5.3
895	0.21	0.4	CLEANING	895	0.18	0.4
895	0.21	0.4	TRANSPORT	895	0.18	0.4
5,190	1.22	2.2	TIRES	8,563	1.72	3.6
17,494	4.11	7.4	TOTAL TRAILER VARIABLE	22,970	4.62	9.7
			TRAILER FIXED COSTS			
4,099	0.96	1.7	DEPRECIATION	4,099	0.82	1.7
25	0.01		LICENCES	25	0.01	
4,124	0.97	1.7	TOTAL TRAILER FIXED	4,124	0.83	1.7
21,618	5.08	9.1	TRAILER TOTAL	27,094	5.45	11.4
179,674	42.18	75.0	TOTAL VEHICLE COSTS	208,115	41.86	86.8
7,384	1.73	3.1	INSURANCE COSTS	8,553	1.72	3.6
34,458	8.09	14.4	ADMIN. AND INTEREST	39,912	8.03	16.6
24,613	5.78	10.3	PICKUP AND DELIVERY PROFIT	28,509	5.73	11.9
246,129	57.78	102.8	TOTAL OPERATING COST	285,089	57.34	118.9

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	149,136 MI.
GROSS VEHICLE WEIGHT	--	87,082 LBS.
AVERAGE PAYLOAD	--	47,090 LBS.
ESTIMATED ANNUAL QUANTITY	--	17,659 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
165.4	TOTAL OPERATING COST	191.3

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              YUKON

COMMODITY -- DRY FREIGHT                      ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                       PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       43200 KG.            43200 KG.
      AVERAGE PAYLOAD                            22680 KG.            22680 KG.
      ESTIMATED ANNUAL QUANTITY               5670 TONNES          5670 TONNES
      TRIP RUNNING TIME                            5.7 HRS.             6.6 HRS.
      ANNUAL RUNNING HOURS                        1420 HRS.            1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 9878               $ 9878
      DISTANCE WAGE                                $ 20728                  $ 0
      HOURLY WAGE                                      $ 0              $ 28233
      WAGE BURDEN                                   $ 4285               $ 5336

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                    G R A V E L  R O A D S

            COST                                                   COST
             PER     COST                                           PER     COST
  TOTAL  RUNNING      PER                              TOTAL    RUNNING      PER
   COST     HOUR      KM.                               COST       HOUR      KM.
      $        $                                           $          $
                          TRACTOR VARIABLE COSTS
 34,891    24.57     43.6   DRIVER                    43,447      26.22     54.3
 21,224    14.94     26.5   FUEL                      21,224      12.81     26.5
 10,489     7.38     13.1   REPAIRS                   12,587       7.60     15.7
    646     0.45      0.8   CLEANING                     646       0.39      0.8
  3,778     2.66      4.7   TRANSPORT                  3,778       2.28      4.7
  3,169     2.23      4.0   TIRES                      5,388       3.25      6.7
 74,197    52.23     92.7 TOTAL TRACTOR VARIABLE      87,070      52.55    108.7

                          TRACTOR FIXED COSTS
 13,630     9.60     17.0   DEPRECIATION              13,630       8.23     17.0
  1,140     0.80      1.4   LICENCES                   1,140       0.69      1.4
 14,770    10.40     18.4 TOTAL TRACTOR FIXED         14,770       8.92     18.4

 88,967    62.63    111.1 TRACTOR TOTAL              101,840      61.47    127.1

                          TRAILER VARIABLE COSTS
  4,400     3.10      5.5   REPAIRS                    5,279       3.19      6.6
    447     0.31      0.6   CLEANING                     447       0.27      0.6
  2,088     1.47      2.6   TRANSPORT                  2,088       1.26      2.6
  2,858     2.01      3.6   TIRES                      4,716       2.85      5.9
  9,793     6.89     12.3 TOTAL TRAILER VARIABLE      12,530       7.57     15.7

                          TRAILER FIXED COSTS
  3,660     2.58      4.6   DEPRECIATION               3,660       2.21      4.6
     10     0.01            LICENCES                      10       0.01
  3,670     2.59      4.6 TOTAL TRAILER FIXED          3,670       2.22      4.6

 13,463     9.48     16.9 TRAILER TOTAL               16,200       9.79     20.3

102,430    72.11    128.0 TOTAL VEHICLE COSTS        118,040      71.26    147.4

  4,209     2.96      5.3 INSURANCE COSTS              4,851       2.93      6.1
 19,644    13.83     24.6 ADMIN. AND INTEREST         22,638      13.66     28.3
                          PICKUP AND DELIVERY
 14,032     9.88     17.5 PROFIT                      16,170       9.76     20.2
140,315    98.78    175.4 TOTAL OPERATING COST       161,699      97.61    202.0


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*              GROSS VEHICLE WEIGHT      --      95,239 LBS.                *
*              AVERAGE PAYLOAD           --      50,000 LBS.                *
*              ESTIMATED ANNUAL QUANTITY --       6,250 TONS                *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D  R O A D S            G R A V E L  R O A D S            *
*                                                                           *
*                 282.3    TOTAL OPERATING COST   325.1                     *
*****************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                   YUKON

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         43200 KG.         43200 KG.
      AVERAGE PAYLOAD                              22680 KG.         22680 KG.
      ESTIMATED ANNUAL QUANTITY                 11340 TONNES      11340 TONNES
      TRIP RUNNING TIME                              5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                          2841 HRS.         3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 19757           $ 19757
      DISTANCE WAGE                                 $ 41456               $ 0
      HOURLY WAGE                                       $ 0           $ 56465
      WAGE BURDEN                                    $ 8570           $ 10671

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

             COST                                                  COST
              PER     COST                                          PER     COST
  TOTAL   RUNNING      PER                               TOTAL   RUNNING     PER
   COST      HOUR      KM.                                COST      HOUR     KM.
      $         $                                            $         $
                           TRACTOR VARIABLE COSTS
 69,783     24.57     43.6   DRIVER                     86,893     26.22    54.3
 42,447     14.94     26.5   FUEL                       42,447     12.81    26.5
 20,978      7.38     13.1   REPAIRS                    25,174      7.60    15.7
  1,293      0.46      0.8   CLEANING                    1,293      0.39     0.8
  3,778      1.33      2.4   TRANSPORT                   3,778      1.14     2.4
  6,338      2.23      4.0   TIRES                      10,775      3.25     6.7
144,617     50.91     90.4 TOTAL TRACTOR VARIABLE      170,360     51.41   106.4

                           TRACTOR FIXED COSTS
 13,630      4.80      8.5   DEPRECIATION               13,630      4.11     8.5
  1,140      0.40      0.7   LICENCES                    1,140      0.34     0.7
 14,770      5.20      9.2 TOTAL TRACTOR FIXED          14,770      4.45     9.2

159,387     56.11     99.6 TRACTOR TOTAL               185,130     55.86   115.6

                           TRAILER VARIABLE COSTS
  8,799      3.10      5.5   REPAIRS                    10,559      3.19     6.6
    895      0.32      0.6   CLEANING                      895      0.27     0.6
  2,088      0.74      1.3   TRANSPORT                   2,088      0.63     1.3
  5,717      2.01      3.6   TIRES                       9,433      2.85     5.9
 17,499      6.17     11.0 TOTAL TRAILER VARIABLE       22,975      6.94    14.4

                           TRAILER FIXED COSTS
  3,660      1.29      2.3   DEPRECIATION                3,660      1.10     2.3
     10                      LICENCES                       10
  3,670      1.29      2.3 TOTAL TRAILER FIXED           3,670      1.10     2.3

 21,169      7.46     13.3 TRAILER TOTAL                26,645      8.04    16.7

180,556     63.57    112.9 TOTAL VEHICLE COSTS         211,775     63.90   132.3

  7,420      2.61      4.6 INSURANCE COSTS               8,703      2.63     5.4
 34,627     12.19     21.6 ADMIN. AND INTEREST          40,614     12.26    25.4
                           PICKUP AND DELIVERY
 24,734      8.71     15.5 PROFIT                       29,010      8.75    18.1
247,337     87.08    154.6 TOTAL OPERATING COST        290,102     87.54   181.2


*********************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                *
*                                                                               *
*          A.    ANNUAL DISTANCE TRAVELLED --        99,424  MI.                *
*                GROSS VEHICLE WEIGHT      --        95,239 LBS.                *
*                AVERAGE PAYLOAD           --        50,000 LBS.                *
*                ESTIMATED ANNUAL QUANTITY --        12,500 TONS                *
*                                                                               *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                               *
*          P A V E D   R O A D S           G R A V E L   R O A D S              *
*                                                                               *
*                    248.8     TOTAL OPERATING COST    291.6                    *
*********************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                           YUKON
COMMODITY -- DRY FREIGHT                    ANNUAL DISTANCE -- 240000 KM.

A.   VEHICLE UTILIZATION                     PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                     43200 KG.         43200 KG.
     AVERAGE PAYLOAD                          22680 KG.         22680 KG.
     ESTIMATED ANNUAL QUANTITY             17010 TONNES      17010 TONNES
     TRIP RUNNING TIME                         5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                     4261 HRS.         4971 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                    $ 29635           $ 29635
     DISTANCE WAGE                              $ 62184               $ 0
     HOURLY WAGE                                    $ 0           $ 84698
     WAGE BURDEN                                $ 12855           $ 16007

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

             COST                                             COST
              PER   COST                                       PER   COST
   TOTAL  RUNNING    PER                            TOTAL  RUNNING    PER
    COST     HOUR    KM.                             COST     HOUR    KM.
       $        $                                       $        $
                         TRACTOR VARIABLE COSTS
 104,674    24.57   43.6   DRIVER                 130,340    26.22   54.3
  63,671    14.94   26.5   FUEL                    63,671    12.81   26.5
  31,468     7.39   13.1   REPAIRS                 37,761     7.60   15.7
   1,939     0.46    0.8   CLEANING                 1,939     0.39    0.8
   3,778     0.89    1.6   TRANSPORT                3,778     0.76    1.6
   9,507     2.23    4.0   TIRES                   16,163     3.25    6.7
 215,037    50.48   89.6 TOTAL TRACTOR VARIABLE   253,652    51.03  105.6

                         TRACTOR FIXED COSTS
  13,630     3.20    5.7   DEPRECIATION            13,630     2.74    5.7
   1,140     0.27    0.5   LICENCES                 1,140     0.23    0.5
  14,770     3.47    6.2 TOTAL TRACTOR FIXED       14,770     2.97    6.2

 229,807    53.95   95.8 TRACTOR TOTAL            268,422    54.00  111.8

                         TRAILER VARIABLE COSTS
  13,199     3.10    5.5   REPAIRS                 15,838     3.19    6.6
   1,342     0.31    0.6   CLEANING                 1,342     0.27    0.6
   2,088     0.49    0.9   TRANSPORT                2,088     0.42    0.9
   8,575     2.01    3.6   TIRES                   14,149     2.85    5.9
  25,204     5.91   10.6 TOTAL TRAILER VARIABLE    33,417     6.73   14.0

                         TRAILER FIXED COSTS
   3,660     0.86    1.5   DEPRECIATION             3,660     0.74    1.5
      10                   LICENCES                    10
   3,670     0.86    1.5 TOTAL TRAILER FIXED        3,670     0.74    1.5

  28,874     6.77   12.1 TRAILER TOTAL             37,087     7.47   15.5

 258,681    60.72  107.9 TOTAL VEHICLE COSTS      305,509    61.47  127.3

  10,631     2.49    4.4 INSURANCE COSTS           12,555     2.53    5.2
  49,610    11.64   20.7 ADMIN. AND INTEREST       58,591    11.79   24.4
                         PICKUP AND DELIVERY
  35,436     8.32   14.8 PROFIT                    41,851     8.42   17.4
 354,358    83.17  147.8 TOTAL OPERATING COST     418,506    84.21  174.3


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.             *
*             GROSS VEHICLE WEIGHT      --      95,239  LBS.            *
*             AVERAGE PAYLOAD           --      50,000  LBS.            *
*             ESTIMATED ANNUAL QUANTITY --      18,750  TONS            *
*                                                                       *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*        P A V E D   R O A D S             G R A V E L   R O A D S      *
*                                                                       *
*                237.9     TOTAL OPERATING COST   280.5                 *
*************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                    N.W.T.

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          36500 KG.            36500 KG.
      AVERAGE PAYLOAD                               18355 KG.            18355 KG.
      ESTIMATED ANNUAL QUANTITY                   4589 TONNES          4589 TONNES
      TRIP RUNNING TIME                              5.7 HRS.             6.6 HRS.
      ANNUAL RUNNING HOURS                          1420 HRS.            1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 6965               $ 6965
      DISTANCE WAGE                                  $ 17488                  $ 0
      HOURLY WAGE                                        $ 0              $ 23775
      WAGE BURDEN                                     $ 2812               $ 3535

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                 G R A V E L   R O A D S

             COST                                                     COST
              PER       COST                                           PER       COST
  TOTAL    RUNNING       PER                              TOTAL     RUNNING       PER
   COST       HOUR       KM.                               COST        HOUR       KM.
      $          $                                            $           $
                              TRACTOR VARIABLE COSTS
 27,265      19.20      34.1    DRIVER                   34,275       20.68      42.8
 20,433      14.39      25.5    FUEL                     20,433       12.33      25.5
  9,048       6.37      11.3    REPAIRS                  10,857        6.55      13.6
    497       0.35       0.6    CLEANING                    497        0.30       0.6
  2,883       2.03       3.6    TRANSPORT                 2,883        1.74       3.6
  2,858       2.01       3.6    TIRES                     4,859        2.93       6.1
 62,984      44.35      78.7  TOTAL TRACTOR VARIABLE     73,804       44.53      92.2

                              TRACTOR FIXED COSTS
 13,630       9.60      17.0    DEPRECIATION             13,630        8.23      17.0
    701       0.49       0.9    LICENCES                    701        0.42       0.9
 14,331      10.09      17.9  TOTAL TRACTOR FIXED        14,331        8.65      17.9

 77,315      54.44      96.6  TRACTOR TOTAL              88,135       53.18     110.1

                              TRAILER VARIABLE COSTS
  4,400       3.10       5.5    REPAIRS                   5,279        3.19       6.6
    597       0.42       0.7    CLEANING                    597        0.36       0.7
  1,392       0.98       1.7    TRANSPORT                 1,392        0.84       1.7
  2,796       1.97       3.5    TIRES                     4,614        2.78       5.8
  9,185       6.47      11.4  TOTAL TRAILER VARIABLE     11,882        7.17      14.8

                              TRAILER FIXED COSTS
  3,660       2.58       4.6    DEPRECIATION              3,660        2.21       4.6
     20       0.01              LICENCES                     20        0.01
  3,680       2.59       4.6  TOTAL TRAILER FIXED         3,680        2.22       4.6

 12,865       9.06      16.0  TRAILER TOTAL              15,562        9.39      19.4

 90,180      63.50     112.6  TOTAL VEHICLE COSTS       103,697       62.57     129.5

  3,706       2.61       4.6  INSURANCE COSTS             4,262        2.57       5.3
 17,295      12.18      21.6  ADMIN. AND INTEREST        19,887       12.00      24.9
                              PICKUP AND DELIVERY
 12,354       8.70      15.4  PROFIT                     14,205        8.57      17.8
123,535      86.99     154.2  TOTAL OPERATING COST      142,051       85.71     177.5


*****************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                           *
*            A.    ANNUAL DISTANCE TRAVELLED --     49,712  MI.             *
*                  GROSS VEHICLE WEIGHT      --     80,468  LBS.            *
*                  AVERAGE PAYLOAD           --     40,465  LBS.            *
*                  ESTIMATED ANNUAL QUANTITY --      5,058  TONS            *
*                                                                           *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                           *
*            P A V E D   R O A D S           G R A V E L   R O A D S        *
*                                                                           *
*                  248.2     TOTAL OPERATING COST   285.7                   *
*****************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                  N.W.T.

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE -- 160000 KM.

A.   VEHICLE UTILIZATION                              PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                              36500 KG.         36500 KG.
     AVERAGE PAYLOAD                                   18355 KG.         18355 KG.
     ESTIMATED ANNUAL QUANTITY                      9178 TONNES       9178 TONNES
     TRIP RUNNING TIME                                  5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                              2841 HRS.         3314 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                             $ 13929           $ 13929
     DISTANCE WAGE                                       $ 34976               $ 0
     HOURLY WAGE                                             $ 0           $ 47550
     WAGE BURDEN                                          $ 5624            $ 7070

C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

               COST                                                    COST
                PER     COST                                            PER     COST
   TOTAL    RUNNING      PER                               TOTAL    RUNNING      PER
    COST       HOUR      KM.                                COST       HOUR      KM.
       $          $                                            $          $
                             TRACTOR VARIABLE COSTS
  54,529      19.20     34.1   DRIVER                     68,549      20.68     42.8
  40,867      14.39     25.5   FUEL                       40,867      12.33     25.5
  18,095       6.37     11.3   REPAIRS                    21,714       6.55     13.6
     994       0.35      0.6   CLEANING                      994       0.30      0.6
   2,883       1.01      1.8   TRANSPORT                   2,883       0.87      1.8
   5,717       2.01      3.6   TIRES                       9,719       2.93      6.1
 123,085      43.33     76.9 TOTAL TRACTOR VARIABLE      144,726      43.66     90.4

                             TRACTOR FIXED COSTS
  13,630       4.80      8.5   DEPRECIATION               13,630       4.11      8.5
     701       0.25      0.4   LICENCES                      701       0.21      0.4
  14,331       5.05      8.9 TOTAL TRACTOR FIXED          14,331       4.32      8.9

 137,416      48.38     85.8 TRACTOR TOTAL               159,057      47.98     99.3

                             TRAILER VARIABLE COSTS
   8,799       3.10      5.5   REPAIRS                    10,559       3.19      6.6
   1,193       0.42      0.7   CLEANING                    1,193       0.36      0.7
   1,392       0.49      0.9   TRANSPORT                   1,392       0.42      0.9
   5,593       1.97      3.5   TIRES                       9,228       2.78      5.8
  16,977       5.98     10.6 TOTAL TRAILER VARIABLE       22,372       6.75     14.0

                             TRAILER FIXED COSTS
   3,660       1.29      2.3   DEPRECIATION                3,660       1.10      2.3
      20       0.01            LICENCES                       20       0.01
   3,680       1.30      2.3 TOTAL TRAILER FIXED           3,680       1.11      2.3

  20,657       7.28     12.9 TRAILER TOTAL                26,052       7.86     16.3

 158,073      55.66     98.7 TOTAL VEHICLE COSTS         185,109      55.84    115.6

   6,496       2.29      4.1 INSURANCE COSTS               7,607       2.30      4.8
  30,315      10.67     18.9 ADMIN. AND INTEREST          35,500      10.71     22.2
                             PICKUP AND DELIVERY
  21,654       7.62     13.5 PROFIT                       25,357       7.65     15.8
 216,538      76.24    135.2 TOTAL OPERATING COST        253,573      76.50    158.4


**************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                        *
*        A.   ANNUAL DISTANCE TRAVELLED --       99,424  MI.             *
*             GROSS VEHICLE WEIGHT      --       80,468 LBS.             *
*             AVERAGE PAYLOAD           --       40,465 LBS.             *
*             ESTIMATED ANNUAL QUANTITY --       10,117 TONS             *
*                                                                        *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                        *
*        P A V E D  R O A D S              G R A V E L  R O A D S        *
*                                                                        *
*                217.6     TOTAL OPERATING COST    254.9                 *
**************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *N.W.T.*

COMMODITY -- DRY FREIGHT *ANNUAL DISTANCE -- 240000 KM.*

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	36500 KG.	36500 KG.
AVERAGE PAYLOAD	18355 KG.	18355 KG.
ESTIMATED ANNUAL QUANTITY	13766 TONNES	13766 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 20894	$ 20894
DISTANCE WAGE	$ 52464	$ 0
HOURLY WAGE	$ 0	$ 71325
WAGE BURDEN	$ 8436	$ 10605

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
81,794	19.20	34.1	DRIVER	102,824	20.68	42.8
61,300	14.39	25.5	FUEL	61,300	12.33	25.5
27,143	6.37	11.3	REPAIRS	32,571	6.55	13.6
1,491	0.35	0.6	CLEANING	1,491	0.30	0.6
2,883	0.68	1.2	TRANSPORT	2,883	0.58	1.2
8,575	2.01	3.6	TIRES	14,578	2.93	6.1
183,186	43.00	76.3	TOTAL TRACTOR VARIABLE	215,647	43.37	89.8
			TRACTOR FIXED COSTS			
13,630	3.20	5.7	DEPRECIATION	13,630	2.74	5.7
701	0.16	0.3	LICENCES	701	0.14	0.3
14,331	3.36	6.0	TOTAL TRACTOR FIXED	14,331	2.88	6.0
197,517	46.36	82.3	TRACTOR TOTAL	229,978	46.25	95.8
			TRAILER VARIABLE COSTS			
13,199	3.10	5.5	REPAIRS	15,838	3.19	6.6
1,790	0.42	0.7	CLEANING	1,790	0.36	0.7
1,392	0.33	0.6	TRANSPORT	1,392	0.28	0.6
8,389	1.97	3.5	TIRES	13,842	2.78	5.8
24,770	5.82	10.3	TOTAL TRAILER VARIABLE	32,862	6.61	13.7
			TRAILER FIXED COSTS			
3,660	0.86	1.5	DEPRECIATION	3,660	0.74	1.5
20			LICENCES	20		
3,680	0.86	1.5	TOTAL TRAILER FIXED	3,680	0.74	1.5
28,450	6.68	11.8	TRAILER TOTAL	36,542	7.35	15.2
225,967	53.04	94.1	TOTAL VEHICLE COSTS	266,520	53.60	111.0
9,286	2.18	3.9	INSURANCE COSTS	10,953	2.20	4.6
43,336	10.17	18.1	ADMIN. AND INTEREST	51,114	10.28	21.3
			PICKUP AND DELIVERY			
30,954	7.26	12.9	PROFIT	36,510	7.34	15.2
309,543	72.65	129.0	TOTAL OPERATING COST	365,097	73.42	152.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 80,468 LBS.
AVERAGE PAYLOAD -- 40,465 LBS.
ESTIMATED ANNUAL QUANTITY -- 15,174 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
207.6	TOTAL OPERATING COST	244.8

5 - AXLE BULK

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                          BRITISH COLUMBIA

COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                                 PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                                39500 KG.         39500 KG.
      AVERAGE PAYLOAD                                     24985 KG.         24985 KG.
      ESTIMATED ANNUAL QUANTITY                         6246 TONNES       6246 TONNES
      TRIP RUNNING TIME                                     5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                               1420 HRS.         1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                              $ 2364            $ 2364
      DISTANCE WAGE                                       $ 17304              $ 0
      HOURLY WAGE                                             $ 0          $ 21326
      WAGE BURDEN                                          $ 2459            $ 2961

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                         G R A V E L  R O A D S

             COST                                                              COST
              PER      COST                                                     PER      COST
   TOTAL  RUNNING       PER                                      TOTAL      RUNNING       PER
    COST     HOUR       KM.                                       COST         HOUR       KM.
       $        $                                                    $            $
                              TRACTOR VARIABLE COSTS
  22,127    15.58      27.7     DRIVER                          26,651        16.08      33.3
  20,904    14.72      26.1     FUEL                            20,904        12.62      26.1
  10,350     7.29      12.9     REPAIRS                         12,419         7.49      15.5
     173     0.12       0.2     CLEANING                           173         0.10       0.2
   3,114     2.19       3.9     TRANSPORT                        3,114         1.88       3.9
   1,893     1.33       2.4     TIRES                            3,218         1.94       4.0
  58,561    41.23      73.2   TOTAL TRACTOR VARIABLE            66,479        40.11      83.0

                              TRACTOR FIXED COSTS
  14,493    10.20      18.1     DEPRECIATION                    14,493         8.75      18.1
   1,379     0.97       1.7     LICENCES                         1,379         0.83       1.7
  15,872    11.17      19.8   TOTAL TRACTOR FIXED               15,872         9.58      19.8

  74,433    52.40      93.0   TRACTOR TOTAL                     82,351        49.69     102.8

                              TRAILER VARIABLE COSTS
   4,851     3.42       6.1     REPAIRS                          5,821         3.51       7.3
     808     0.57       1.0     CLEANING                           808         0.49       1.0
   1,969     1.39       2.5     TRANSPORT                        1,969         1.19       2.5
   1,834     1.29       2.3     TIRES                            3,026         1.83       3.8
   9,462     6.67      11.9   TOTAL TRAILER VARIABLE            11,624         7.02      14.6

                              TRAILER FIXED COSTS
   6,035     4.25       7.5     DEPRECIATION                     6,035         3.64       7.5
      10     0.01               LICENCES                            10         0.01
   6,045     4.26       7.5   TOTAL TRAILER FIXED                6,045         3.65       7.5

  15,507    10.93      19.4   TRAILER TOTAL                     17,669        10.67      22.1

  89,940    63.33     112.4   TOTAL VEHICLE COSTS              100,020        60.36     124.9

   3,696     2.60       4.6   INSURANCE COSTS                    4,110         2.48       5.1
  17,249    12.14      21.6   ADMIN. AND INTEREST               19,182        11.58      24.0
                              PICKUP AND DELIVERY
  12,320     8.67      15.4   PROFIT                            13,701         8.27      17.1
 123,205    86.74     154.0   TOTAL OPERATING COST             137,013        82.69     171.1


******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                            *
*         A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*               GROSS VEHICLE WEIGHT      --      87,082  LBS.               *
*               AVERAGE PAYLOAD           --      55,082  LBS.               *
*               ESTIMATED ANNUAL QUANTITY --       6,885  TONS               *
*                                                                            *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                            *
*         P A V E D  R O A D S             G R A V E L  R O A D S            *
*                                                                            *
*                    247.8     TOTAL OPERATING COST    275.4                 *
******************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                      BRITISH COLUMBIA
COMMODITY -- BULK                                  ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          39500 KG.         39500 KG.
      AVERAGE PAYLOAD                               24985 KG.         24985 KG.
      ESTIMATED ANNUAL QUANTITY                   12493 TONNES      12493 TONNES
      TRIP RUNNING TIME                               5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.         3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 4729            $ 4729
      DISTANCE WAGE                                   $ 34608               $ 0
      HOURLY WAGE                                         $ 0           $ 42652
      WAGE BURDEN                                      $ 4917            $ 5923

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                             G R A V E L   R O A D S

              COST                                                   COST
               PER     COST                                           PER     COST
   TOTAL   RUNNING      PER                                TOTAL  RUNNING      PER
    COST      HOUR      KM.                                 COST     HOUR      KM.
       $         $                                             $        $
                              TRACTOR VARIABLE COSTS
  44,254     15.58     27.7     DRIVER                    53,304    16.08     33.3
  41,808     14.72     26.1     FUEL                      41,808    12.62     26.1
  20,699      7.29     12.9     REPAIRS                   24,839     7.50     15.5
     346      0.12      0.2     CLEANING                     346     0.10      0.2
   3,114      1.10      1.9     TRANSPORT                  3,114     0.94      1.9
   3,786      1.33      2.4     TIRES                      6,436     1.94      4.0
 114,007     40.14     71.2   TOTAL TRACTOR VARIABLE     129,847    39.18     81.0

                              TRACTOR FIXED COSTS
  14,493      5.10      9.1     DEPRECIATION              14,493     4.37      9.1
   1,379      0.49      0.9     LICENCES                   1,379     0.42      0.9
  15,872      5.59     10.0   TOTAL TRACTOR FIXED         15,872     4.79     10.0

 129,879     45.73     81.2   TRACTOR TOTAL              145,719    43.97     91.0

                              TRAILER VARIABLE COSTS
   9,702      3.42      6.1     REPAIRS                   11,642     3.51      7.3
   1,616      0.57      1.0     CLEANING                   1,616     0.49      1.0
   1,969      0.69      1.2     TRANSPORT                  1,969     0.59      1.2
   3,668      1.29      2.3     TIRES                      6,052     1.83      3.8
  16,955      5.97     10.6   TOTAL TRAILER VARIABLE      21,279     6.42     13.3

                              TRAILER FIXED COSTS
   6,035      2.12      3.8     DEPRECIATION               6,035     1.82      3.8
      10                        LICENCES                      10
   6,045      2.12      3.8   TOTAL TRAILER FIXED          6,045     1.82      3.8

  23,000      8.09     14.4   TRAILER TOTAL               27,324     8.24     17.1

 152,879     53.82     95.6   TOTAL VEHICLE COSTS        173,043    52.21    108.1

   6,283      2.21      3.9   INSURANCE COSTS              7,111     2.15      4.4
  29,319     10.32     18.3   ADMIN. AND INTEREST         33,186    10.01     20.7
                              PICKUP AND DELIVERY
  20,942      7.37     13.1   PROFIT                      23,704     7.15     14.8
 209,423     73.72    130.9   TOTAL OPERATING COST       237,044    71.52    148.0


********************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                              *
*          A.    ANNUAL DISTANCE TRAVELLED --       99,424  MI.                *
*                GROSS VEHICLE WEIGHT      --       87,082 LBS.                *
*                AVERAGE PAYLOAD           --       55,082 LBS.                *
*                ESTIMATED ANNUAL QUANTITY --       13,771 TONS                *
*                                                                              *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                              *
*          P A V E D   R O A D S               G R A V E L   R O A D S         *
*                                                                              *
*                  210.7      TOTAL OPERATING COST    238.2                    *
********************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                         BRITISH COLUMBIA

COMMODITY -- BULK                                   ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             39500 KG.          39500 KG.
      AVERAGE PAYLOAD                                  24985 KG.          24985 KG.
      ESTIMATED ANNUAL QUANTITY                    18739 TONNES       18739 TONNES
      TRIP RUNNING TIME                                 5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                             4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 7093             $ 7093
      DISTANCE WAGE                                      $ 51912                $ 0
      HOURLY WAGE                                            $ 0            $ 63978
      WAGE BURDEN                                         $ 7376             $ 8884

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                              G R A V E L   R O A D S

              COST                                                  COST
               PER     COST                                          PER     COST
   TOTAL   RUNNING      PER                              TOTAL   RUNNING      PER
    COST      HOUR      KM.                               COST      HOUR      KM.
       $         $                                           $         $
                               TRACTOR VARIABLE COSTS
  66,381     15.58     27.7      DRIVER                 79,955     16.08     33.3
  62,713     14.72     26.1      FUEL                   62,713     12.62     26.1
  31,049      7.29     12.9      REPAIRS                37,258      7.49     15.5
     519      0.12      0.2      CLEANING                  519      0.10      0.2
   3,114      0.73      1.3      TRANSPORT               3,114      0.63      1.3
   5,679      1.33      2.4      TIRES                   9,654      1.94      4.0
 169,455     39.77     70.6    TOTAL TRACTOR VARIABLE  193,213     38.86     80.4

                               TRACTOR FIXED COSTS
  14,493      3.40      6.0      DEPRECIATION           14,493      2.92      6.0
   1,379      0.32      0.6      LICENCES                1,379      0.28      0.6
  15,872      3.72      6.6    TOTAL TRACTOR FIXED      15,872      3.20      6.6

 185,327     43.49     77.2    TRACTOR TOTAL           209,085     42.06     87.0

                               TRAILER VARIABLE COSTS
  14,553      3.42      6.1      REPAIRS                17,463      3.51      7.3
   2,423      0.57      1.0      CLEANING                2,423      0.49      1.0
   1,969      0.46      0.8      TRANSPORT               1,969      0.40      0.8
   5,502      1.29      2.3      TIRES                   9,078      1.83      3.8
  24,447      5.74     10.2    TOTAL TRAILER VARIABLE   30,933      6.23     12.9

                               TRAILER FIXED COSTS
   6,035      1.42      2.5      DEPRECIATION            6,035      1.21      2.5
      10                         LICENCES                   10
   6,045      1.42      2.5    TOTAL TRAILER FIXED       6,045      1.21      2.5

  30,492      7.16     12.7    TRAILER TOTAL            36,978      7.44     15.4

 215,819     50.65     89.9    TOTAL VEHICLE COSTS     246,063     49.50    102.4

   8,869      2.08      3.7    INSURANCE COSTS          10,112      2.03      4.2
  41,390      9.71     17.2    ADMIN. AND INTEREST      47,190      9.49     19.7
                               PICKUP AND DELIVERY
  29,564      6.94     12.3    PROFIT                   33,707      6.78     14.0
 295,642     69.38    123.1    TOTAL OPERATING COST    337,072     67.80    140.3


    **********************************************************************
    *                                                                    *
    *       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y        *
    *                                                                    *
    *       A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.           *
    *            GROSS VEHICLE WEIGHT      --      87,082 LBS.           *
    *            AVERAGE PAYLOAD           --      55,082 LBS.           *
    *            ESTIMATED ANNUAL QUANTITY --      20,656 TONS           *
    *                                                                    *
    *       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
    *                                                                    *
    *       P A V E D   R O A D S            G R A V E L   R O A D S     *
    *                                                                    *
    *               198.1     TOTAL OPERATING COST    225.8              *
    **********************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ALBERTA

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39000 KG.	39000 KG.
AVERAGE PAYLOAD	24480 KG.	24480 KG.
ESTIMATED ANNUAL QUANTITY	6120 TONNES	6120 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.
B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 2021	$ 2021
DISTANCE WAGE	$ 14096	$ 0
HOURLY WAGE	$ 0	$ 18609
WAGE BURDEN	$ 1934	$ 2476

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
18,051	12.71	22.6	DRIVER	23,106	13.94	28.9
14,780	10.41	18.5	FUEL	14,780	8.92	18.5
9,296	6.55	11.6	REPAIRS	11,155	6.73	13.9
597	0.42	0.7	CLEANING	597	0.36	0.7
2,883	2.03	3.6	TRANSPORT	2,883	1.74	3.6
1,754	1.23	2.2	TIRES	2,982	1.80	3.7
47,361	33.35	59.2	TOTAL TRACTOR VARIABLE	55,503	33.49	69.3
			TRACTOR FIXED COSTS			
13,630	9.60	17.0	DEPRECIATION	13,630	8.23	17.0
1,273	0.90	1.6	LICENCES	1,273	0.77	1.6
14,903	10.50	18.6	TOTAL TRACTOR FIXED	14,903	9.00	18.6
62,264	43.85	77.8	TRACTOR TOTAL	70,406	42.49	87.9
			TRAILER VARIABLE COSTS			
3,955	2.78	4.9	REPAIRS	4,746	2.86	5.9
1,258	0.89	1.6	CLEANING	1,258	0.76	1.6
1,889	1.33	2.4	TRANSPORT	1,889	1.14	2.4
1,754	1.23	2.2	TIRES	2,894	1.75	3.6
8,856	6.23	11.1	TOTAL TRAILER VARIABLE	10,787	6.51	13.5
			TRAILER FIXED COSTS			
5,640	3.97	7.1	DEPRECIATION	5,640	3.40	7.1
10	0.01		LICENCES	10	0.01	
5,650	3.98	7.1	TOTAL TRAILER FIXED	5,650	3.41	7.1
14,506	10.21	18.2	TRAILER TOTAL	16,437	9.92	20.6
76,770	54.06	96.0	TOTAL VEHICLE COSTS	86,843	52.41	108.5
3,155	2.22	3.9	INSURANCE COSTS	3,569	2.15	4.5
14,723	10.37	18.4	ADMIN. AND INTEREST	16,655	10.05	20.8
			PICKUP AND DELIVERY			
10,516	7.40	13.1	PROFIT	11,896	7.18	14.9
105,164	74.05	131.4	TOTAL OPERATING COST	118,963	71.79	148.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 85,979 LBS.
AVERAGE PAYLOAD -- 53,969 LBS.
ESTIMATED ANNUAL QUANTITY -- 6,746 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
211.5	TOTAL OPERATING COST	239.3

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ALBERTA

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

A.		PAVED ROAD	GRAVEL ROAD
	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	39000 KG.	39000 KG.
	AVERAGE PAYLOAD	24480 KG.	24480 KG.
	ESTIMATED ANNUAL QUANTITY	12240 TONNES	12240 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4043	$ 4043
	DISTANCE WAGE	$ 28192	$ 0
	HOURLY WAGE	$ 0	$ 37217
	WAGE BURDEN	$ 3868	$ 4951

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
36,103	12.71	22.6	DRIVER	46,211	13.94	28.9
29,560	10.41	18.5	FUEL	29,560	8.92	18.5
18,592	6.55	11.6	REPAIRS	22,311	6.73	13.9
1,193	0.42	0.7	CLEANING	1,193	0.36	0.7
2,883	1.01	1.8	TRANSPORT	2,883	0.87	1.8
3,508	1.23	2.2	TIRES	5,963	1.80	3.7
91,839	32.33	57.4	TOTAL TRACTOR VARIABLE	108,121	32.62	67.5
			TRACTOR FIXED COSTS			
13,630	4.80	8.5	DEPRECIATION	13,630	4.11	8.5
1,273	0.45	0.8	LICENCES	1,273	0.38	0.8
14,903	5.25	9.3	TOTAL TRACTOR FIXED	14,903	4.49	9.3
106,742	37.58	66.7	TRACTOR TOTAL	123,024	37.11	76.8
			TRAILER VARIABLE COSTS			
7,910	2.78	4.9	REPAIRS	9,492	2.86	5.9
2,515	0.89	1.6	CLEANING	2,515	0.76	1.6
1,889	0.66	1.2	TRANSPORT	1,889	0.57	1.2
3,508	1.23	2.2	TIRES	5,788	1.75	3.6
15,822	5.56	9.9	TOTAL TRAILER VARIABLE	19,684	5.94	12.3
			TRAILER FIXED COSTS			
5,640	1.99	3.5	DEPRECIATION	5,640	1.70	3.5
10			LICENCES	10		
5,650	1.99	3.5	TOTAL TRAILER FIXED	5,650	1.70	3.5
21,472	7.55	13.4	TRAILER TOTAL	25,334	7.64	15.8
128,214	45.13	80.1	TOTAL VEHICLE COSTS	148,358	44.75	92.6
5,269	1.85	3.3	INSURANCE COSTS	6,097	1.84	3.8
24,589	8.66	15.4	ADMIN. AND INTEREST	28,452	8.59	17.8
			PICKUP AND DELIVERY			
17,564	6.18	11.0	PROFIT	20,323	6.13	12.7
175,636	61.82	109.8	TOTAL OPERATING COST	203,230	61.31	126.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 85,979 LBS.
AVERAGE PAYLOAD -- 53,969 LBS.
ESTIMATED ANNUAL QUANTITY -- 13,492 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
176.7	TOTAL OPERATING COST	204.2

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ALBERTA

COMMODITY -- BULK ANNUAL DISTANCE -- 240000 KM.

A.	VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
	GROSS VEHICLE WEIGHT	39000 KG.	39000 KG.
	AVERAGE PAYLOAD	24480 KG.	24480 KG.
	ESTIMATED ANNUAL QUANTITY	18360 TONNES	18360 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 6064	$ 6064
	DISTANCE WAGE	$ 42288	$ 0
	HOURLY WAGE	$ 0	$ 55826
	WAGE BURDEN	$ 5802	$ 7427

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
54,154	12.71	22.6	DRIVER	69,317	13.94	28.9
44,340	10.41	18.5	FUEL	44,340	8.92	18.5
27,888	6.55	11.6	REPAIRS	33,466	6.73	13.9
1,790	0.42	0.7	CLEANING	1,790	0.36	0.7
2,883	0.68	1.2	TRANSPORT	2,883	0.58	1.2
5,262	1.23	2.2	TIRES	8,945	1.80	3.7
136,317	32.00	56.8	TOTAL TRACTOR VARIABLE	160,741	32.33	66.9
			TRACTOR FIXED COSTS			
13,630	3.20	5.7	DEPRECIATION	13,630	2.74	5.7
1,273	0.30	0.5	LICENCES	1,273	0.26	0.5
14,903	3.50	6.2	TOTAL TRACTOR FIXED	14,903	3.00	6.2
151,220	35.50	63.0	TRACTOR TOTAL	175,644	35.33	73.1
			TRAILER VARIABLE COSTS			
11,865	2.78	4.9	REPAIRS	14,238	2.86	5.9
3,773	0.89	1.6	CLEANING	3,773	0.76	1.6
1,889	0.44	0.8	TRANSPORT	1,889	0.38	0.8
5,262	1.23	2.2	TIRES	8,682	1.75	3.6
22,789	5.34	9.5	TOTAL TRAILER VARIABLE	28,582	5.75	11.9
			TRAILER FIXED COSTS			
5,640	1.32	2.4	DEPRECIATION	5,640	1.13	2.4
10			LICENCES	10		
5,650	1.32	2.4	TOTAL TRAILER FIXED	5,650	1.13	2.4
28,439	6.66	11.9	TRAILER TOTAL	34,232	6.88	14.3
179,659	42.16	74.9	TOTAL VEHICLE COSTS	209,876	42.21	87.4
7,383	1.73	3.1	INSURANCE COSTS	8,625	1.74	3.6
34,455	8.09	14.4	ADMIN. AND INTEREST	40,250	8.10	16.8
24,611	5.78	10.3	PICKUP AND DELIVERY PROFIT	28,750	5.78	12.0
246,108	57.76	102.7	TOTAL OPERATING COST	287,501	57.83	119.8

IMPERIAL EQUIVALENT SUMMARY

A.	ANNUAL DISTANCE TRAVELLED --	149,136 MI.
	GROSS VEHICLE WEIGHT --	85,979 LBS.
	AVERAGE PAYLOAD --	53,969 LBS.
	ESTIMATED ANNUAL QUANTITY --	20,238 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
165.3	TOTAL OPERATING COST	192.8

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              SASKATCHEWAN

COMMODITY -- BULK                                   ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           37500 KG.          37500 KG.
      AVERAGE PAYLOAD                                22985 KG.          22985 KG.
      ESTIMATED ANNUAL QUANTITY                    5746 TONNES        5746 TONNES
      TRIP RUNNING TIME                                5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                           1420 HRS.          1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 1595             $ 1595
      DISTANCE WAGE                                    $ 11344                $ 0
      HOURLY WAGE                                          $ 0            $ 15642
      WAGE BURDEN                                       $ 1488             $ 1982

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                               G R A V E L   R O A D S

           COST                                                  COST
            PER     COST                                          PER     COST
  TOTAL RUNNING      PER                                 TOTAL RUNNING     PER
   COST    HOUR      KM.                                  COST    HOUR     KM.
      $       $                                              $       $
                          TRACTOR VARIABLE COSTS
 14,427   10.16     18.0     DRIVER                     19,219   11.60    24.0
 14,780   10.41     18.5     FUEL                       14,780    8.92    18.5
  7,357    5.18      9.2     REPAIRS                     8,829    5.33    11.0
    435    0.31      0.5     CLEANING                      435    0.26     0.5
  2,585    1.82      3.2     TRANSPORT                   2,585    1.56     3.2
  1,678    1.18      2.1     TIRES                       2,852    1.72     3.6
 41,262   29.06     51.5  TOTAL TRACTOR VARIABLE        48,700   29.39    60.8

                          TRACTOR FIXED COSTS
 14,302   10.07     17.9     DEPRECIATION               14,302    8.63    17.9
  2,163    1.52      2.7     LICENCES                    2,163    1.31     2.7
 16,465   11.59     20.6  TOTAL TRACTOR FIXED           16,465    9.94    20.6

 57,727   40.65     72.1  TRACTOR TOTAL                 65,165   39.33    81.4

                          TRAILER VARIABLE COSTS
  4,176    2.94      5.2     REPAIRS                     5,011    3.02     6.3
    684    0.48      0.9     CLEANING                      684    0.41     0.9
  1,491    1.05      1.9     TRANSPORT                   1,491    0.90     1.9
  1,429    1.01      1.8     TIRES                       2,358    1.42     2.9
  7,780    5.48      9.8  TOTAL TRAILER VARIABLE         9,544    5.75    12.0

                          TRAILER FIXED COSTS
  5,922    4.17      7.4     DEPRECIATION                5,922    3.57     7.4
     15    0.01              LICENCES                       15    0.01
  5,937    4.18      7.4  TOTAL TRAILER FIXED            5,937    3.58     7.4

 13,717    9.66     17.2  TRAILER TOTAL                 15,481    9.33    19.4

 71,444   50.31     89.3  TOTAL VEHICLE COSTS           80,646   48.66   100.8

  2,936    2.07      3.7  INSURANCE COSTS                3,314    2.00     4.1
 13,702    9.65     17.1  ADMIN. AND INTEREST           15,466    9.33    19.3
                          PICKUP AND DELIVERY
  9,787    6.89     12.2  PROFIT                        11,047    6.67    13.8
 97,869   68.92    122.3  TOTAL OPERATING COST         110,473   66.66   138.0


*************************************************************************
*           I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                         *
*           A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.           *
*                 GROSS VEHICLE WEIGHT      --      82,673 LBS.           *
*                 AVERAGE PAYLOAD           --      50,673 LBS.           *
*                 ESTIMATED ANNUAL QUANTITY --       6,334 TONS           *
*                                                                         *
*           B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                         *
*           P A V E D   R O A D S           G R A V E L   R O A D S       *
*                                                                         *
*                   196.8      TOTAL OPERATING COST   222.1               *
*************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT SASKATCHEWAN

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	37500 KG.	37500 KG.
AVERAGE PAYLOAD	22985 KG.	22985 KG.
ESTIMATED ANNUAL QUANTITY	11493 TONNES	11493 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 3191	$ 3191
DISTANCE WAGE	$ 22688	$ 0
HOURLY WAGE	$ 0	$ 31285
WAGE BURDEN	$ 2976	$ 3965

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
28,855	10.16	18.0	DRIVER	38,441	11.60	24.0
29,560	10.41	18.5	FUEL	29,560	8.92	18.5
14,715	5.18	9.2	REPAIRS	17,658	5.33	11.0
870	0.31	0.5	CLEANING	870	0.26	0.5
2,585	0.91	1.6	TRANSPORT	2,585	0.78	1.6
3,356	1.18	2.1	TIRES	5,704	1.72	3.6
79,941	28.15	49.9	TOTAL TRACTOR VARIABLE	94,818	28.61	59.2
			TRACTOR FIXED COSTS			
14,302	5.03	8.9	DEPRECIATION	14,302	4.32	8.9
2,163	0.76	1.4	LICENCES	2,163	0.65	1.4
16,465	5.79	10.3	TOTAL TRACTOR FIXED	16,465	4.97	10.3
96,406	33.94	60.2	TRACTOR TOTAL	111,283	33.58	69.5
			TRAILER VARIABLE COSTS			
8,352	2.94	5.2	REPAIRS	10,022	3.02	6.3
1,367	0.48	0.9	CLEANING	1,367	0.41	0.9
1,491	0.52	0.9	TRANSPORT	1,491	0.45	0.9
2,858	1.01	1.8	TIRES	4,716	1.42	2.9
14,068	4.95	8.8	TOTAL TRAILER VARIABLE	17,596	5.30	11.0
			TRAILER FIXED COSTS			
5,922	2.08	3.7	DEPRECIATION	5,922	1.79	3.7
15	0.01		LICENCES	15		
5,937	2.09	3.7	TOTAL TRAILER FIXED	5,937	1.79	3.7
20,005	7.04	12.5	TRAILER TOTAL	23,533	7.09	14.7
116,411	40.98	72.7	TOTAL VEHICLE COSTS	134,816	40.67	84.2
4,784	1.68	3.0	INSURANCE COSTS	5,540	1.67	3.5
22,325	7.86	14.0	ADMIN. AND INTEREST	25,855	7.80	16.2
			PICKUP AND DELIVERY			
15,947	5.61	10.0	PROFIT	18,468	5.57	11.5
159,467	56.13	99.7	TOTAL OPERATING COST	184,679	55.71	115.4

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 82,673 LBS.
AVERAGE PAYLOAD -- 50,673 LBS.
ESTIMATED ANNUAL QUANTITY -- 12,669 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
160.4	TOTAL OPERATING COST	185.7

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                         SASKATCHEWAN

COMMODITY -- BULK                             ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          37500 KG.        37500 KG.
      AVERAGE PAYLOAD                               22985 KG.        22985 KG.
      ESTIMATED ANNUAL QUANTITY                 17239 TONNES     17239 TONNES
      TRIP RUNNING TIME                              5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                          4261 HRS.        4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 4786           $ 4786
      DISTANCE WAGE                                  $ 34032              $ 0
      HOURLY WAGE                                        $ 0          $ 46927
      WAGE BURDEN                                     $ 4464           $ 5947

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

              COST                                                COST
               PER     COST                                        PER     COST
  TOTAL    RUNNING      PER                             TOTAL  RUNNING      PER
   COST       HOUR      KM.                              COST     HOUR      KM.
      $          $                                          $        $
                            TRACTOR VARIABLE COSTS
 43,282      10.16     18.0   DRIVER                   57,660    11.60     24.0
 44,340      10.41     18.5   FUEL                     44,340     8.92     18.5
 22,072       5.18      9.2   REPAIRS                  26,487     5.33     11.0
  1,305       0.31      0.5   CLEANING                  1,305     0.26      0.5
  2,585       0.61      1.1   TRANSPORT                 2,585     0.52      1.1
  5,033       1.18      2.1   TIRES                     8,557     1.72      3.6
118,617      27.85     49.4 TOTAL TRACTOR VARIABLE    140,934    28.35     58.7

                            TRACTOR FIXED COSTS
 14,302       3.36      6.0   DEPRECIATION             14,302     2.88      6.0
  2,163       0.51      0.9   LICENCES                  2,163     0.44      0.9
 16,465       3.87      6.9 TOTAL TRACTOR FIXED        16,465     3.32      6.9

135,082      31.72     56.3 TRACTOR TOTAL             157,399    31.67     65.6

                            TRAILER VARIABLE COSTS
 12,527       2.94      5.2   REPAIRS                  15,033     3.02      6.3
  2,051       0.48      0.9   CLEANING                  2,051     0.41      0.9
  1,491       0.35      0.6   TRANSPORT                 1,491     0.30      0.6
  4,288       1.01      1.8   TIRES                     7,075     1.42      2.9
 20,357       4.78      8.5 TOTAL TRAILER VARIABLE     25,650     5.15     10.7

                            TRAILER FIXED COSTS
  5,922       1.39      2.5   DEPRECIATION              5,922     1.19      2.5
     15                       LICENCES                     15
  5,937       1.39      2.5 TOTAL TRAILER FIXED         5,937     1.19      2.5

 26,294       6.17     11.0 TRAILER TOTAL              31,587     6.34     13.2

161,376      37.89     67.3 TOTAL VEHICLE COSTS       188,986    38.01     78.8

  6,632       1.56      2.8 INSURANCE COSTS             7,766     1.56      3.2
 30,949       7.26     12.9 ADMIN. AND INTEREST        36,244     7.29     15.1
                            PICKUP AND DELIVERY
 22,106       5.19      9.2 PROFIT                     25,888     5.21     10.8
221,063      51.90     92.2 TOTAL OPERATING COST      258,884    52.07    107.9


***************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                         *
*         A.    ANNUAL DISTANCE TRAVELLED --     149,136  MI.             *
*               GROSS VEHICLE WEIGHT      --      82,673  LBS.            *
*               AVERAGE PAYLOAD           --      50,673  LBS.            *
*               ESTIMATED ANNUAL QUANTITY --      19,003  TONS            *
*                                                                         *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                         *
*         P A V E D   R O A D S             G R A V E L   R O A D S       *
*                                                                         *
*                 148.4     TOTAL OPERATING COST     173.6                *
***************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT MANITOBA

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	37500 KG.	37500 KG.
	AVERAGE PAYLOAD	22680 KG.	22680 KG.
	ESTIMATED ANNUAL QUANTITY	5670 TONNES	5670 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 1493	$ 1493
	DISTANCE WAGE	$ 12136	$ 0
	HOURLY WAGE	$ 0	$ 14830
	WAGE BURDEN	$ 1567	$ 1877

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
15,196	10.70	19.0	DRIVER	18,200	10.98	22.8
18,938	13.33	23.7	FUEL	18,938	11.43	23.7
7,556	5.32	9.4	REPAIRS	9,067	5.47	11.3
835	0.59	1.0	CLEANING	835	0.50	1.0
2,486	1.75	3.1	TRANSPORT	2,486	1.50	3.1
1,772	1.25	2.2	TIRES	3,013	1.82	3.8
46,783	32.94	58.4	TOTAL TRACTOR VARIABLE	52,539	31.70	65.7
			TRACTOR FIXED COSTS			
14,438	10.17	18.0	DEPRECIATION	14,438	8.71	18.0
1,983	1.40	2.5	LICENCES	1,983	1.20	2.5
16,421	11.57	20.5	TOTAL TRACTOR FIXED	16,421	9.91	20.5
63,204	44.51	78.9	TRACTOR TOTAL	68,960	41.61	86.2
			TRAILER VARIABLE COSTS			
3,897	2.74	4.9	REPAIRS	4,677	2.82	5.8
1,228	0.86	1.5	CLEANING	1,228	0.74	1.5
994	0.70	1.2	TRANSPORT	994	0.60	1.2
1,429	1.01	1.8	TIRES	2,358	1.42	2.9
7,548	5.31	9.4	TOTAL TRAILER VARIABLE	9,257	5.58	11.4
			TRAILER FIXED COSTS			
5,978	4.21	7.5	DEPRECIATION	5,978	3.61	7.5
10	0.01		LICENCES	10	0.01	
5,988	4.22	7.5	TOTAL TRAILER FIXED	5,988	3.62	7.5
13,536	9.53	16.9	TRAILER TOTAL	15,245	9.20	18.9
76,740	54.04	95.8	TOTAL VEHICLE COSTS	84,205	50.81	105.1
3,154	2.22	3.9	INSURANCE COSTS	3,461	2.09	4.3
14,718	10.36	18.4	ADMIN. AND INTEREST	16,149	9.75	20.2
10,513	7.40	13.1	PICKUP AND DELIVERY PROFIT	11,535	6.96	14.4
105,125	74.02	131.2	TOTAL OPERATING COST	115,350	69.61	144.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 82,673 LBS.
AVERAGE PAYLOAD -- 50,000 LBS.
ESTIMATED ANNUAL QUANTITY -- 6,250 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
211.1	TOTAL OPERATING COST	231.7

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                   MANITOBA

COMMODITY -- BULK                                ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             37500 KG.          37500 KG.
      AVERAGE PAYLOAD                                  22680 KG.          22680 KG.
      ESTIMATED ANNUAL QUANTITY                     11340 TONNES       11340 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                              2841 HRS.          3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 2985             $ 2985
      DISTANCE WAGE                                    $ 24272                 $ 0
      HOURLY WAGE                                          $ 0            $ 29661
      WAGE BURDEN                                       $ 3135             $ 3754

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

                COST                                                 COST
                 PER     COST                                         PER       COST
   TOTAL     RUNNING      PER                            TOTAL    RUNNING        PER
    COST        HOUR      KM.                             COST       HOUR        KM.
      $           $                                         $          $
                             TRACTOR VARIABLE COSTS
  30,392       10.70     19.0   DRIVER                   36,400      10.98       22.8
  37,876       13.33     23.7   FUEL                     37,876      11.43       23.7
  15,112        5.32      9.4   REPAIRS                  18,135       5.47       11.3
   1,670        0.59      1.0   CLEANING                  1,670       0.50        1.0
   2,486        0.88      1.6   TRANSPORT                 2,486       0.75        1.6
   3,544        1.25      2.2   TIRES                     6,026       1.82        3.8
  91,080       32.07     56.9 TOTAL TRACTOR VARIABLE    102,593      30.95       64.2

                             TRACTOR FIXED COSTS
  14,438        5.08      9.0   DEPRECIATION             14,438       4.36        9.0
   1,983        0.70      1.2   LICENCES                  1,983       0.60        1.2
  16,421        5.78     10.2 TOTAL TRACTOR FIXED        16,421       4.96       10.2

 107,501       37.85     67.1 TRACTOR TOTAL             119,014      35.91       74.4

                             TRAILER VARIABLE COSTS
   7,795        2.74      4.9   REPAIRS                   9,354       2.82        5.8
   2,456        0.86      1.5   CLEANING                  2,456       0.74        1.5
     994        0.35      0.6   TRANSPORT                   994       0.30        0.6
   2,858        1.01      1.8   TIRES                     4,716       1.42        2.9
  14,103        4.96      8.8 TOTAL TRAILER VARIABLE     17,520       5.28       10.8

                             TRAILER FIXED COSTS
   5,978        2.10      3.7   DEPRECIATION              5,978       1.80        3.7
      10                        LICENCES                     10
   5,988        2.10      3.7 TOTAL TRAILER FIXED         5,988       1.80        3.7

  20,091        7.06     12.5 TRAILER TOTAL              23,508       7.08       14.5

 127,592       44.91     79.6 TOTAL VEHICLE COSTS       142,522      42.99       88.9

   5,244        1.85      3.3 INSURANCE COSTS             5,857       1.77        3.7
  24,470        8.61     15.3 ADMIN. AND INTEREST        27,333       8.25       17.1
                              PICKUP AND DELIVERY
  17,479        6.15     10.9 PROFIT                     19,524       5.89       12.2
 174,785       61.52    109.1 TOTAL OPERATING COST      195,236      58.90      121.9


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*          A.   ANNUAL DISTANCE TRAVELLED --       99,424 MI.               *
*               GROSS VEHICLE WEIGHT      --       82,673 LBS.              *
*               AVERAGE PAYLOAD           --       50,000 LBS.              *
*               ESTIMATED ANNUAL QUANTITY --       12,500 TONS              *
*                                                                           *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*          P A V E D   R O A D S             G R A V E L   R O A D S        *
*                                                                           *
*                    175.6     TOTAL OPERATING COST   196.2                 *
*****************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                        MANITOBA

COMMODITY -- BULK                                    ANNUAL DISTANCE -- 240000 KM.

A.   VEHICLE UTILIZATION                               PAVED ROAD          GRAVEL ROAD
     GROSS VEHICLE WEIGHT                              37500 KG.            37500 KG.
     AVERAGE PAYLOAD                                   22680 KG.            22680 KG.
     ESTIMATED ANNUAL QUANTITY                     17010 TONNES         17010 TONNES
     TRIP RUNNING TIME                                  5.7 HRS.             6.6 HRS.
     ANNUAL RUNNING HOURS                              4261 HRS.            4971 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                           $ 4478               $ 4478
     DISTANCE WAGE                                   $ 36408                  $ 0
     HOURLY WAGE                                          $ 0              $ 44491
     WAGE BURDEN                                       $ 4702               $ 5631

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                                   G R A V E L   R O A D S

             COST                                                        COST
              PER     COST                                                PER     COST
  TOTAL   RUNNING      PER                                 TOTAL      RUNNING      PER
   COST      HOUR      KM.                                  COST         HOUR      KM.
      $         $                                              $            $

                             TRACTOR VARIABLE COSTS
 45,588     10.70     19.0     DRIVER                     54,600        10.98     22.8
 56,814     13.33     23.7     FUEL                       56,814        11.43     23.7
 22,669      5.32      9.4     REPAIRS                    27,202         5.47     11.3
  2,505      0.59      1.0     CLEANING                    2,505         0.50      1.0
  2,486      0.58      1.0     TRANSPORT                   2,486         0.50      1.0
  5,317      1.25      2.2     TIRES                       9,038         1.82      3.8
135,379     31.77     56.3   TOTAL TRACTOR VARIABLE      152,645        30.70     63.6

                             TRACTOR FIXED COSTS
 14,438      3.39      6.0     DEPRECIATION               14,438         2.90      6.0
  1,983      0.47      0.8     LICENCES                    1,983         0.40      0.8
 16,421      3.86      6.8   TOTAL TRACTOR FIXED          16,421         3.30      6.8

151,800     35.63     63.1   TRACTOR TOTAL               169,066        34.00     70.4

                             TRAILER VARIABLE COSTS
 11,692      2.74      4.9     REPAIRS                    14,031         2.82      5.8
  3,684      0.86      1.5     CLEANING                    3,684         0.74      1.5
    994      0.23      0.4     TRANSPORT                     994         0.20      0.4
  4,288      1.01      1.8     TIRES                       7,075         1.42      2.9
 20,658      4.84      8.6   TOTAL TRAILER VARIABLE       25,784         5.18     10.6

                             TRAILER FIXED COSTS
  5,978      1.40      2.5     DEPRECIATION                5,978         1.20      2.5
     10                        LICENCES                       10
  5,988      1.40      2.5   TOTAL TRAILER FIXED           5,988         1.20      2.5

 26,646      6.24     11.1   TRAILER TOTAL                31,772         6.38     13.1

178,446     41.87     74.2   TOTAL VEHICLE COSTS         200,838        40.38     83.5

  7,333      1.72      3.1   INSURANCE COSTS               8,254         1.66      3.4
 34,223      8.03     14.3   ADMIN. AND INTEREST          38,517         7.75     16.0
                             PICKUP AND DELIVERY
 24,445      5.74     10.2   PROFIT                       27,512         5.53     11.5
244,447     57.36    101.8   TOTAL OPERATING COST        275,121        55.32    114.4


*************************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                   *
*        A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.                         *
*             GROSS VEHICLE WEIGHT      --      82,673  LBS.                        *
*             AVERAGE PAYLOAD           --      50,000  LBS.                        *
*             ESTIMATED ANNUAL QUANTITY --      18,750  TONS                        *
*                                                                                   *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                           *
*                                                                                   *
*        P A V E D   R O A D S                 G R A V E L   R O A D S             *
*                                                                                   *
*                163.8     TOTAL OPERATING COST    184.1                            *
*************************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ONTARIO

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	47200 KG.	47200 KG.
AVERAGE PAYLOAD	22680 KG.	22680 KG.
ESTIMATED ANNUAL QUANTITY	5670 TONNES	5670 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 1996	$ 1996
DISTANCE WAGE	$ 13744	$ 0
HOURLY WAGE	$ 0	$ 19835
WAGE BURDEN	$ 2361	$ 3275

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
18,101	12.74	22.6	DRIVER	25,106	15.15	31.4
18,531	13.05	23.2	FUEL	18,531	11.18	23.2
8,849	6.23	11.1	REPAIRS	10,618	6.41	13.3
249	0.18	0.3	CLEANING	249	0.15	0.3
1,790	1.26	2.2	TRANSPORT	1,790	1.08	2.2
1,887	1.33	2.4	TIRES	3,207	1.94	4.0
49,407	34.79	61.8	TOTAL TRACTOR VARIABLE	59,501	35.91	74.4
			TRACTOR FIXED COSTS			
13,618	9.59	17.0	DEPRECIATION	13,618	8.22	17.0
1,705	1.20	2.1	LICENCES	1,705	1.03	2.1
15,323	10.79	19.1	TOTAL TRACTOR FIXED	15,323	9.25	19.1
64,730	45.58	80.9	TRACTOR TOTAL	74,824	45.16	93.5
			TRAILER VARIABLE COSTS			
5,667	3.99	7.1	REPAIRS	6,801	4.10	8.5
1,372	0.97	1.7	CLEANING	1,372	0.83	1.7
1,690	1.19	2.1	TRANSPORT	1,690	1.02	2.1
1,887	1.33	2.4	TIRES	3,113	1.88	3.9
10,616	7.48	13.3	TOTAL TRAILER VARIABLE	12,976	7.83	16.2
			TRAILER FIXED COSTS			
5,640	3.97	7.1	DEPRECIATION	5,640	3.40	7.1
			LICENCES			
5,640	3.97	7.1	TOTAL TRAILER FIXED	5,640	3.40	7.1
16,256	11.45	20.4	TRAILER TOTAL	18,616	11.23	23.3
80,986	57.03	101.3	TOTAL VEHICLE COSTS	93,440	56.39	116.8
3,328	2.34	4.2	INSURANCE COSTS	3,840	2.32	4.8
15,531	10.93	19.4	ADMIN. AND INTEREST	17,920	10.81	22.4
			PICKUP AND DELIVERY			
11,094	7.81	13.9	PROFIT	12,800	7.72	16.0
110,939	78.11	138.8	TOTAL OPERATING COST	128,000	77.24	160.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 104,057 LBS.
AVERAGE PAYLOAD -- 50,000 LBS.
ESTIMATED ANNUAL QUANTITY -- 6,250 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
223.4	TOTAL OPERATING COST	257.5

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT ONTARIO

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	47200 KG.	47200 KG.
	AVERAGE PAYLOAD	22680 KG.	22680 KG.
	ESTIMATED ANNUAL QUANTITY	11340 TONNES	11340 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 3992	$ 3992
	DISTANCE WAGE	$ 27488	$ 0
	HOURLY WAGE	$ 0	$ 39669
	WAGE BURDEN	$ 4722	$ 6549

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
36,202	12.74	22.6	DRIVER	50,210	15.15	31.4
37,063	13.05	23.2	FUEL	37,063	11.18	23.2
17,697	6.23	11.1	REPAIRS	21,237	6.41	13.3
497	0.17	0.3	CLEANING	497	0.15	0.3
1,790	0.63	1.1	TRANSPORT	1,790	0.54	1.1
3,773	1.33	2.4	TIRES	6,414	1.94	4.0
97,022	34.15	60.7	TOTAL TRACTOR VARIABLE	117,211	35.37	73.3
			TRACTOR FIXED COSTS			
13,618	4.79	8.5	DEPRECIATION	13,618	4.11	8.5
1,705	0.60	1.1	LICENCES	1,705	0.51	1.1
15,323	5.39	9.6	TOTAL TRACTOR FIXED	15,323	4.62	9.6
112,345	39.54	70.3	TRACTOR TOTAL	132,534	39.99	82.9
			TRAILER VARIABLE COSTS			
11,334	3.99	7.1	REPAIRS	13,601	4.10	8.5
2,744	0.97	1.7	CLEANING	2,744	0.83	1.7
1,690	0.59	1.1	TRANSPORT	1,690	0.51	1.1
3,773	1.33	2.4	TIRES	6,226	1.88	3.9
19,541	6.88	12.3	TOTAL TRAILER VARIABLE	24,261	7.32	15.2
			TRAILER FIXED COSTS			
5,640	1.99	3.5	DEPRECIATION	5,640	1.70	3.5
			LICENCES			
5,640	1.99	3.5	TOTAL TRAILER FIXED	5,640	1.70	3.5
25,181	8.87	15.8	TRAILER TOTAL	29,901	9.02	18.7
137,526	48.41	86.1	TOTAL VEHICLE COSTS	162,435	49.01	101.6
5,652	1.99	3.5	INSURANCE COSTS	6,675	2.01	4.2
26,375	9.28	16.5	ADMIN. AND INTEREST	31,152	9.40	19.5
18,839	6.63	11.8	PICKUP AND DELIVERY PROFIT	22,251	6.71	13.9
188,392	66.31	117.9	TOTAL OPERATING COST	222,513	67.13	139.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 104,057 LBS.
AVERAGE PAYLOAD -- 50,000 LBS.
ESTIMATED ANNUAL QUANTITY -- 12,500 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
189.7	TOTAL OPERATING COST	224.0

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              ONTARIO

COMMODITY -- BULK                             ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                            47200 KG.         47200 KG.
      AVERAGE PAYLOAD                                 22680 KG.         22680 KG.
      ESTIMATED ANNUAL QUANTITY                   17010 TONNES      17010 TONNES
      TRIP RUNNING TIME                                5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                            4261 HRS.         4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 5989            $ 5989
      DISTANCE WAGE                                     $ 41232               $ 0
      HOURLY WAGE                                           $ 0           $ 59504
      WAGE BURDEN                                        $ 7083            $ 9824

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                               G R A V E L   R O A D S

                 COST                                                  COST
                  PER     COST                                          PER     COST
   TOTAL      RUNNING      PER                              TOTAL   RUNNING      PER
    COST         HOUR      KM.                               COST      HOUR      KM.
       $            $                                           $         $
                                TRACTOR VARIABLE COSTS
  54,304        12.74     22.6    DRIVER                   75,317     15.15     31.4
  55,594        13.05     23.2    FUEL                     55,594     11.18     23.2
  26,546         6.23     11.1    REPAIRS                  31,855      6.41     13.3
     746         0.18      0.3    CLEANING                    746      0.15      0.3
   1,790         0.42      0.7    TRANSPORT                 1,790      0.36      0.7
   5,660         1.33      2.4    TIRES                     9,622      1.94      4.0
 144,640        33.95     60.3  TOTAL TRACTOR VARIABLE    174,924     35.19     72.9

                                TRACTOR FIXED COSTS
  13,618         3.20      5.7    DEPRECIATION             13,618      2.74      5.7
   1,705         0.40      0.7    LICENCES                  1,705      0.34      0.7
  15,323         3.60      6.4  TOTAL TRACTOR FIXED        15,323      3.08      6.4

 159,963        37.55     66.7  TRACTOR TOTAL             190,247     38.27     79.3

                                TRAILER VARIABLE COSTS
  17,002         3.99      7.1    REPAIRS                  20,402      4.10      8.5
   4,116         0.97      1.7    CLEANING                  4,116      0.83      1.7
   1,690         0.40      0.7    TRANSPORT                 1,690      0.34      0.7
   5,660         1.33      2.4    TIRES                     9,339      1.88      3.9
  28,468         6.69     11.9  TOTAL TRAILER VARIABLE     35,547      7.15     14.8

                                TRAILER FIXED COSTS
   5,640         1.32      2.4    DEPRECIATION              5,640      1.13      2.4
                                  LICENCES
   5,640         1.32      2.4  TOTAL TRAILER FIXED         5,640      1.13      2.4

  34,108         8.01     14.3  TRAILER TOTAL              41,187      8.28     17.2

 194,071        45.56     81.0  TOTAL VEHICLE COSTS       231,434     46.55     96.5

   7,975         1.87      3.3  INSURANCE COSTS             9,511      1.91      4.0
  37,219         8.73     15.5  ADMIN. AND INTEREST        44,384      8.93     18.5
                                PICKUP AND DELIVERY
  26,585         6.24     11.1  PROFIT                     31,703      6.38     13.2
 265,850        62.40    110.9  TOTAL OPERATING COST      317,032     63.77    132.2


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.                *
*              GROSS VEHICLE WEIGHT      --     104,057 LBS.                *
*              AVERAGE PAYLOAD           --      50,000 LBS.                *
*              ESTIMATED ANNUAL QUANTITY --      18,750 TONS                *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D   R O A D S              G R A V E L   R O A D S        *
*                                                                           *
*                 178.5     TOTAL OPERATING COST   212.7                    *
*****************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                    QUEBEC
COMMODITY -- BULK                                ANNUAL DISTANCE --   80000 KM.
A.   VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
     GROSS VEHICLE WEIGHT                         48500 KG.           48500 KG.
     AVERAGE PAYLOAD                              25400 KG.           25400 KG.
     ESTIMATED ANNUAL QUANTITY                  6350 TONNES         6350 TONNES
     TRIP RUNNING TIME                             5.7 HRS.            6.6 HRS.
     ANNUAL RUNNING HOURS                         1420 HRS.           1657 HRS.
B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                        $ 2056              $ 2056
     DISTANCE WAGE                                $ 13952                  $ 0
     HOURLY WAGE                                       $ 0             $ 18244
     WAGE BURDEN                                    $ 1921              $ 2436
C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                     COST
               PER     COST                                             PER      COST
   TOTAL   RUNNING      PER                                 TOTAL   RUNNING       PER
    COST      HOUR      KM.                                  COST      HOUR       KM.
       $         $                                              $         $
                             TRACTOR VARIABLE COSTS
  17,929     12.62     22.4     DRIVER                     22,736     13.72      28.4
  20,565     14.48     25.7     FUEL                       20,565     12.41      25.7
   8,948      6.30     11.2     REPAIRS                    10,738      6.48      13.4
     249      0.18      0.3     CLEANING                      249      0.15       0.3
   2,187      1.54      2.7     TRANSPORT                   2,187      1.32       2.7
   1,829      1.29      2.3     TIRES                       3,110      1.88       3.9
  51,707     36.41     64.6  TOTAL TRACTOR VARIABLE        59,585     35.96      74.4

                             TRACTOR FIXED COSTS
  14,627     10.30     18.3     DEPRECIATION               14,627      8.83      18.3
   2,070      1.46      2.6     LICENCES                    2,070      1.25       2.6
  16,697     11.76     20.9  TOTAL TRACTOR FIXED           16,697     10.08      20.9

  68,404     48.17     85.5  TRACTOR TOTAL                 76,282     46.04      95.3

                             TRAILER VARIABLE COSTS
   5,667      3.99      7.1     REPAIRS                     6,801      4.10       8.5
   1,372      0.97      1.7     CLEANING                    1,372      0.83       1.7
   2,287      1.61      2.9     TRANSPORT                   2,287      1.38       2.9
   1,887      1.33      2.4     TIRES                       3,113      1.88       3.9
  11,213      7.90     14.1  TOTAL TRAILER VARIABLE        13,573      8.19      17.0

                             TRAILER FIXED COSTS
   6,148      4.33      7.7     DEPRECIATION                6,148      3.71       7.7
      43      0.03      0.1     LICENCES                       43      0.03       0.1
   6,191      4.36      7.8  TOTAL TRAILER FIXED            6,191      3.74       7.8

  17,404     12.26     21.9  TRAILER TOTAL                 19,764     11.93      24.8

  85,808     60.43    107.4  TOTAL VEHICLE COSTS           96,046     57.97     120.1

   3,526      2.48      4.4  INSURANCE COSTS                3,947      2.38       4.9
  16,456     11.59     20.6  ADMIN. AND INTEREST           18,419     11.12      23.0
                             PICKUP AND DELIVERY
  11,754      8.28     14.7  PROFIT                        13,157      7.94      16.4
 117,544     82.78    147.1  TOTAL OPERATING COST         131,569     79.41     164.4


***********************************************************************************
*                                                                                 *
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                 *
*         A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                     *
*               GROSS VEHICLE WEIGHT      --     106,923 LBS.                     *
*               AVERAGE PAYLOAD           --      55,997 LBS.                     *
*               ESTIMATED ANNUAL QUANTITY --       7,000 TONS                     *
*                                                                                 *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                        *
*                                                                                 *
*         P A V E D  R O A D S                G R A V E L  R O A D S             *
*                                                                                 *
*                 236.7     TOTAL OPERATING COST    264.6                         *
***********************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT	QUEBEC
COMMODITY -- BULK	ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
	GROSS VEHICLE WEIGHT	48500 KG.	48500 KG.
	AVERAGE PAYLOAD	25400 KG.	25400 KG.
	ESTIMATED ANNUAL QUANTITY	12700 TONNES	12700 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4113	$ 4113
	DISTANCE WAGE	$ 27904	$ 0
	HOURLY WAGE	$ 0	$ 36488
	WAGE BURDEN	$ 3842	$ 4872

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
35,859	12.62	22.4	DRIVER	45,473	13.72	28.4
41,130	14.48	25.7	FUEL	41,130	12.41	25.7
17,896	6.30	11.2	REPAIRS	21,476	6.48	13.4
497	0.17	0.3	CLEANING	497	0.15	0.3
2,187	0.77	1.4	TRANSPORT	2,187	0.66	1.4
3,659	1.29	2.3	TIRES	6,220	1.88	3.9
101,228	35.63	63.3	TOTAL TRACTOR VARIABLE	116,983	35.30	73.1
			TRACTOR FIXED COSTS			
14,627	5.15	9.1	DEPRECIATION	14,627	4.41	9.1
2,070	0.73	1.3	LICENCES	2,070	0.62	1.3
16,697	5.88	10.4	TOTAL TRACTOR FIXED	16,697	5.03	10.4
117,925	41.51	73.7	TRACTOR TOTAL	133,680	40.33	83.5
			TRAILER VARIABLE COSTS			
11,334	3.99	7.1	REPAIRS	13,601	4.10	8.5
2,744	0.97	1.7	CLEANING	2,744	0.83	1.7
2,287	0.81	1.4	TRANSPORT	2,287	0.69	1.4
3,773	1.33	2.4	TIRES	6,226	1.88	3.9
20,138	7.10	12.6	TOTAL TRAILER VARIABLE	24,858	7.50	15.5
			TRAILER FIXED COSTS			
6,148	2.16	3.8	DEPRECIATION	6,148	1.86	3.8
43	0.02		LICENCES	43	0.01	
6,191	2.18	3.8	TOTAL TRAILER FIXED	6,191	1.87	3.8
26,329	9.28	16.4	TRAILER TOTAL	31,049	9.37	19.3
144,254	50.79	90.1	TOTAL VEHICLE COSTS	164,729	49.70	102.8
5,928	2.09	3.7	INSURANCE COSTS	6,770	2.04	4.2
27,665	9.74	17.3	ADMIN. AND INTEREST	31,592	9.53	19.7
			PICKUP AND DELIVERY			
19,761	6.96	12.4	PROFIT	22,566	6.81	14.1
197,608	69.58	123.5	TOTAL OPERATING COST	225,657	68.08	140.8

IMPERIAL EQUIVALENT SUMMARY

A.	ANNUAL DISTANCE TRAVELLED	--	99,424 MI.
	GROSS VEHICLE WEIGHT	--	106,923 LBS.
	AVERAGE PAYLOAD	--	55,997 LBS.
	ESTIMATED ANNUAL QUANTITY	--	13,999 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
198.7	TOTAL OPERATING COST	226.6

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT

QUEBEC

COMMODITY -- BULK

ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	48500 KG.	48500 KG.
AVERAGE PAYLOAD	25400 KG.	25400 KG.
ESTIMATED ANNUAL QUANTITY	19050 TONNES	19050 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 6169	$ 6169
DISTANCE WAGE	$ 41856	$ 0
HOURLY WAGE	$ 0	$ 54732
WAGE BURDEN	$ 5763	$ 7308

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
53,788	12.62	22.4	DRIVER	68,209	13.72	28.4
61,696	14.48	25.7	FUEL	61,696	12.41	25.7
26,844	6.30	11.2	REPAIRS	32,213	6.48	13.4
746	0.18	0.3	CLEANING	746	0.15	0.3
2,187	0.51	0.9	TRANSPORT	2,187	0.44	0.9
5,488	1.29	2.3	TIRES	9,330	1.88	3.9
150,749	35.38	62.8	TOTAL TRACTOR VARIABLE	174,381	35.08	72.6
			TRACTOR FIXED COSTS			
14,627	3.43	6.1	DEPRECIATION	14,627	2.94	6.1
2,070	0.49	0.9	LICENCES	2,070	0.42	0.9
16,697	3.92	7.0	TOTAL TRACTOR FIXED	16,697	3.36	7.0
167,446	39.30	69.8	TRACTOR TOTAL	191,078	38.44	79.6
			TRAILER VARIABLE COSTS			
17,002	3.99	7.1	REPAIRS	20,402	4.10	8.5
4,116	0.97	1.7	CLEANING	4,116	0.83	1.7
2,287	0.54	1.0	TRANSPORT	2,287	0.46	1.0
5,660	1.33	2.4	TIRES	9,339	1.88	3.9
29,065	6.83	12.2	TOTAL TRAILER VARIABLE	36,144	7.27	15.1
			TRAILER FIXED COSTS			
6,148	1.44	2.6	DEPRECIATION	6,148	1.24	2.6
43	0.01		LICENCES	43	0.01	
6,191	1.45	2.6	TOTAL TRAILER FIXED	6,191	1.25	2.6
35,256	8.28	14.8	TRAILER TOTAL	42,335	8.52	17.7
202,702	47.58	84.6	TOTAL VEHICLE COSTS	233,413	46.96	97.3
8,330	1.95	3.5	INSURANCE COSTS	9,592	1.93	4.0
38,874	9.12	16.2	ADMIN. AND INTEREST	44,764	9.00	18.7
			PICKUP AND DELIVERY			
27,767	6.52	11.6	PROFIT	31,974	6.43	13.3
277,673	65.17	115.9	TOTAL OPERATING COST	319,743	64.32	133.3

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 106,923 LBS.
AVERAGE PAYLOAD -- 55,997 LBS.
ESTIMATED ANNUAL QUANTITY -- 20,999 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
186.5	TOTAL OPERATING COST	214.5

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                MARITIMES

COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                             PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             39500 KG.           39500 KG.
      AVERAGE PAYLOAD                                  23850 KG.           23850 KG.
      ESTIMATED ANNUAL QUANTITY                     5963 TONNES         5963 TONNES
      TRIP RUNNING TIME                                 5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                             1420 HRS.           1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 1426              $ 1426
      DISTANCE WAGE                                    $ 10256                 $ 0
      HOURLY WAGE                                          $ 0             $ 13472
      WAGE BURDEN                                        $ 1285              $ 1639

C.    TOTAL OPERATING COSTS
    P A V E D  R O A D S                               G R A V E L  R O A D S

                COST                                                    COST
                 PER       COST                                          PER     COST
   TOTAL     RUNNING        PER                             TOTAL    RUNNING      PER
    COST        HOUR        KM.                              COST       HOUR      KM.
       $           $                                            $          $
                                TRACTOR VARIABLE COSTS
  12,967        9.13       16.2   DRIVER                   16,537       9.98     20.7
  20,204       14.23       25.3   FUEL                     20,204      12.19     25.3
   8,531        6.01       10.7   REPAIRS                  10,237       6.18     12.8
     149        0.10        0.2   CLEANING                    149       0.09      0.2
   1,889        1.33        2.4   TRANSPORT                 1,889       1.14      2.4
   1,611        1.13        2.0   TIRES                     2,738       1.65      3.4
  45,351       31.93       56.8 TOTAL TRACTOR VARIABLE     51,754      31.23     64.8

                                TRACTOR FIXED COSTS
  14,979       10.55       18.7   DEPRECIATION             14,979       9.04     18.7
   1,050        0.74        1.3   LICENCES                  1,050       0.63      1.3
  16,029       11.29       20.0 TOTAL TRACTOR FIXED        16,029       9.67     20.0

  61,380       43.22       76.8 TRACTOR TOTAL              67,783      40.90     84.8

                                TRAILER VARIABLE COSTS
   4,596        3.24        5.7   REPAIRS                   5,516       3.33      6.9
     348        0.25        0.4   CLEANING                    348       0.21      0.4
     895        0.63        1.1   TRANSPORT                   895       0.54      1.1
   1,372        0.97        1.7   TIRES                     2,264       1.37      2.8
   7,211        5.09        8.9 TOTAL TRAILER VARIABLE      9,023       5.45     11.2

                                TRAILER FIXED COSTS
   6,204        4.37        7.8   DEPRECIATION              6,204       3.74      7.8
       9        0.01              LICENCES                      9       0.01
   6,213        4.38        7.8 TOTAL TRAILER FIXED         6,213       3.75      7.8

  13,424        9.47       16.7 TRAILER TOTAL              15,236       9.20     19.0

  74,804       52.69       93.5 TOTAL VEHICLE COSTS        83,019      50.10    103.8

   3,074        2.16        3.8 INSURANCE COSTS             3,412       2.06      4.3
  14,346       10.10       17.9 ADMIN. AND INTEREST        15,921       9.61     19.9
                                PICKUP AND DELIVERY
  10,247        7.21       12.8 PROFIT                     11,372       6.86     14.2
 102,471       72.16      128.0 TOTAL OPERATING COST      113,724      68.63    142.2


*********************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                               *
*        A.   ANNUAL DISTANCE TRAVELLED --        49,712  MI.                   *
*             GROSS VEHICLE WEIGHT      --        87,082 LBS.                   *
*             AVERAGE PAYLOAD           --        52,580 LBS.                   *
*             ESTIMATED ANNUAL QUANTITY --         6,573 TONS                   *
*                                                                               *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                        *
*                                                                               *
*        P A V E D  R O A D S                  G R A V E L  R O A D S           *
*                                                                               *
*                 206.0     TOTAL OPERATING COST     228.8                      *
*********************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                          MARITIMES
COMMODITY -- BULK                              ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                       PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                      39500 KG.          39500 KG.
      AVERAGE PAYLOAD                           23850 KG.          23850 KG.
      ESTIMATED ANNUAL QUANTITY              11925 TONNES       11925 TONNES
      TRIP RUNNING TIME                           5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                       2841 HRS.          3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                     $ 2851             $ 2851
      DISTANCE WAGE                              $ 20512                $ 0
      HOURLY WAGE                                    $ 0            $ 26943
      WAGE BURDEN                                 $ 2570             $ 3277

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

              COST                                                     COST
               PER      COST                                            PER      COST
  TOTAL    RUNNING       PER                                 TOTAL  RUNNING       PER
   COST       HOUR       KM.                                  COST     HOUR       KM.
      $          $                                               $        $

                              TRACTOR VARIABLE COSTS
 25,933       9.13      16.2    DRIVER                      33,071     9.98      20.7
 40,407      14.22      25.3    FUEL                        40,407    12.19      25.3
 17,061       6.01      10.7    REPAIRS                     20,473     6.18      12.8
    298       0.10       0.2    CLEANING                       298     0.09       0.2
  1,889       0.66       1.2    TRANSPORT                    1,889     0.57       1.2
  3,221       1.13       2.0    TIRES                        5,476     1.65       3.4
 88,809      31.25      55.6  TOTAL TRACTOR VARIABLE       101,614    30.66      63.6

                              TRACTOR FIXED COSTS
 14,979       5.27       9.4    DEPRECIATION                14,979     4.52       9.4
  1,050       0.37       0.7    LICENCES                     1,050     0.32       0.7
 16,029       5.64      10.1  TOTAL TRACTOR FIXED           16,029     4.84      10.1

104,838      36.89      65.7  TRACTOR TOTAL                117,643    35.50      73.7

                              TRAILER VARIABLE COSTS
  9,193       3.24       5.7    REPAIRS                     11,031     3.33       6.9
    696       0.25       0.4    CLEANING                       696     0.21       0.4
    895       0.32       0.6    TRANSPORT                      895     0.27       0.6
  2,744       0.97       1.7    TIRES                        4,528     1.37       2.8
 13,528       4.78       8.4  TOTAL TRAILER VARIABLE        17,150     5.18      10.7

                              TRAILER FIXED COSTS
  6,204       2.18       3.9    DEPRECIATION                 6,204     1.87       3.9
      9                         LICENCES                         9
  6,213       2.18       3.9  TOTAL TRAILER FIXED            6,213     1.87       3.9

 19,741       6.96      12.3  TRAILER TOTAL                 23,363     7.05      14.6

124,579      43.85      78.0  TOTAL VEHICLE COSTS          141,006    42.55      88.3

  5,120       1.80       3.2  INSURANCE COSTS                5,795     1.75       3.6
 23,892       8.41      14.9  ADMIN. AND INTEREST           27,043     8.16      16.9
                              PICKUP AND DELIVERY
 17,066       6.01      10.7  PROFIT                        19,316     5.83      12.1
170,657      60.07     106.8  TOTAL OPERATING COST         193,160    58.29     120.9


*************************************************************************************
*                                                                                   *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                      *
*                                                                                   *
*        A.    ANNUAL DISTANCE TRAVELLED --      99,424  MI.                        *
*              GROSS VEHICLE WEIGHT      --      87,082  LBS.                       *
*              AVERAGE PAYLOAD           --      52,580  LBS.                       *
*              ESTIMATED ANNUAL QUANTITY --      13,145  TONS                       *
*                                                                                   *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                           *
*                                                                                   *
*        P A V E D  R O A D S                G R A V E L  R O A D S                 *
*                                                                                   *
*                171.9     TOTAL OPERATING COST   194.6                             *
*************************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT *MARITIMES*

COMMODITY -- BULK *ANNUAL DISTANCE -- 240000 KM.*

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
	AVERAGE PAYLOAD	23850 KG.	23850 KG.
	ESTIMATED ANNUAL QUANTITY	17888 TONNES	17888 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4277	$ 4277
	DISTANCE WAGE	$ 30768	$ 0
	HOURLY WAGE	$ 0	$ 40415
	WAGE BURDEN	$ 3855	$ 4916

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
38,900	9.13	16.2	DRIVER	49,608	9.98	20.7
60,611	14.22	25.3	FUEL	60,611	12.19	25.3
25,592	6.01	10.7	REPAIRS	30,710	6.18	12.8
447	0.10	0.2	CLEANING	447	0.09	0.2
1,889	0.44	0.8	TRANSPORT	1,889	0.38	0.8
4,832	1.13	2.0	TIRES	8,214	1.65	3.4
132,271	31.03	55.2	TOTAL TRACTOR VARIABLE	151,479	30.47	63.2
			TRACTOR FIXED COSTS			
14,979	3.52	6.2	DEPRECIATION	14,979	3.01	6.2
1,050	0.25	0.4	LICENCES	1,050	0.21	0.4
16,029	3.77	6.6	TOTAL TRACTOR FIXED	16,029	3.22	6.6
148,300	34.80	61.8	TRACTOR TOTAL	167,508	33.69	69.8
			TRAILER VARIABLE COSTS			
13,789	3.24	5.7	REPAIRS	16,547	3.33	6.9
1,044	0.25	0.4	CLEANING	1,044	0.21	0.4
895	0.21	0.4	TRANSPORT	895	0.18	0.4
4,116	0.97	1.7	TIRES	6,792	1.37	2.8
19,844	4.67	8.2	TOTAL TRAILER VARIABLE	25,278	5.09	10.5
			TRAILER FIXED COSTS			
6,204	1.46	2.6	DEPRECIATION	6,204	1.25	2.6
9			LICENCES	9		
6,213	1.46	2.6	TOTAL TRAILER FIXED	6,213	1.25	2.6
26,057	6.13	10.8	TRAILER TOTAL	31,491	6.34	13.1
174,357	40.93	72.6	TOTAL VEHICLE COSTS	198,999	40.03	82.9
7,165	1.68	3.0	INSURANCE COSTS	8,178	1.65	3.4
33,438	7.85	13.9	ADMIN. AND INTEREST	38,164	7.68	15.9
			PICKUP AND DELIVERY			
23,885	5.61	10.0	PROFIT	27,260	5.48	11.4
238,845	56.07	99.5	TOTAL OPERATING COST	272,601	54.84	113.6

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 87,082 LBS.
AVERAGE PAYLOAD -- 52,580 LBS.
ESTIMATED ANNUAL QUANTITY -- 19,718 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
160.1	TOTAL OPERATING COST	182.8

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                NEWFOUNDLAND
COMMODITY -- BULK
                                                  ANNUAL DISTANCE --   80000 KM.
A.    VEHICLE UTILIZATION
      GROSS VEHICLE WEIGHT                         PAVED ROAD          GRAVEL ROAD
      AVERAGE PAYLOAD                               39500 KG.           39500 KG.
      ESTIMATED ANNUAL QUANTITY                     23850 KG.           23850 KG.
      TRIP RUNNING TIME                           5963 TONNES         5963 TONNES
      ANNUAL RUNNING HOURS                            5.7 HRS.            6.6 HRS.
                                                   1420 HRS.           1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST
      DISTANCE WAGE                                  $ 1454              $ 1454
      HOURLY WAGE                                    $ 8552                 $ 0
      WAGE BURDEN                                       $ 0             $ 13737
                                                     $ 1101              $ 1671
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S
                                                        G R A V E L   R O A D S
             COST
              PER       COST                                       COST
   TOTAL   RUNNING       PER                                        PER      COST
    COST      HOUR       KM.                           TOTAL     RUNNING       PER
       $         $                                      COST        HOUR       KM.
                                 TRACTOR VARIABLE COSTS    $           $
  11,107      7.82      13.9       DRIVER
  21,560     15.18      27.0       FUEL                16,862      10.18      21.1
   9,351      6.58      11.7       REPAIRS             21,560      13.01      27.0
     249      0.18       0.3       CLEANING            11,221       6.77      14.0
   1,690      1.19       2.1       TRANSPORT              249       0.15       0.3
   1,611      1.13       2.0       TIRES                1,690       1.02       2.1
  45,568     32.08      57.0     TOTAL TRACTOR VARIABLE 2,738       1.65       3.4
                                                       54,320      32.78      67.9
                                 TRACTOR FIXED COSTS
  15,246     10.73      19.1       DEPRECIATION
   1,408      0.99       1.8       LICENCES            15,246       9.20      19.1
  16,654     11.72      20.9     TOTAL TRACTOR FIXED    1,408       0.85       1.8
                                                       16,654      10.05      20.9
  62,222     43.80      77.9     TRACTOR TOTAL
                                                       70,974      42.83      88.8
                                 TRAILER VARIABLE COSTS
   4,474      3.15       5.6       REPAIRS
     298      0.21       0.4       CLEANING             5,369       3.24       6.7
   1,094      0.77       1.4       TRANSPORT              298       0.18       0.4
   1,730      1.22       2.2       TIRES                1,094       0.66       1.4
   7,596      5.35       9.6     TOTAL TRAILER VARIABLE 2,854       1.72       3.6
                                                        9,615       5.80      12.1
                                 TRAILER FIXED COSTS
   6,317      4.45       7.9       DEPRECIATION
      25      0.02                 LICENCES             6,317       3.81       7.9
   6,342      4.47       7.9     TOTAL TRAILER FIXED       25       0.02
                                                        6,342       3.83       7.9
  13,938      9.82      17.5     TRAILER TOTAL
                                                       15,957       9.63      20.0
  76,160     53.62      95.4     TOTAL VEHICLE COSTS
                                                       86,931      52.46     108.8
   3,130      2.20       3.9     INSURANCE COSTS
  14,606     10.28      18.3     ADMIN. AND INTEREST    3,572       2.16       4.5
                                 PICKUP AND DELIVERY   16,672      10.06      20.8
  10,433      7.35      13.0     PROFIT
 104,329     73.45     130.6     TOTAL OPERATING COST  11,908       7.19      14.9
                                                      119,083      71.87     149.0


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.    ANNUAL DISTANCE TRAVELLED --     49,712  MI.                *
*              GROSS VEHICLE WEIGHT      --     87,082  LBS.               *
*              AVERAGE PAYLOAD           --     52,580  LBS.               *
*              ESTIMATED ANNUAL QUANTITY --      6,573  TONS               *
*                                                                          *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                          *
*        P A V E D   R O A D S             G R A V E L   R O A D S         *
*                                                                          *
*                  210.2    TOTAL OPERATING COST    239.8                  *
****************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT NEWFOUNDLAND

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
AVERAGE PAYLOAD	23850 KG.	23850 KG.
ESTIMATED ANNUAL QUANTITY	11925 TONNES	11925 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 2908	$ 2908
DISTANCE WAGE	$ 17104	$ 0
HOURLY WAGE	$ 0	$ 27474
WAGE BURDEN	$ 2201	$ 3342

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
22,213	7.82	13.9	DRIVER	33,724	10.18	21.1
43,119	15.18	26.9	FUEL	43,119	13.01	26.9
18,702	6.58	11.7	REPAIRS	22,442	6.77	14.0
497	0.17	0.3	CLEANING	497	0.15	0.3
1,690	0.59	1.1	TRANSPORT	1,690	0.51	1.1
3,221	1.13	2.0	TIRES	5,476	1.65	3.4
89,442	31.47	55.9	TOTAL TRACTOR VARIABLE	106,948	32.27	66.8
			TRACTOR FIXED COSTS			
15,246	5.37	9.5	DEPRECIATION	15,246	4.60	9.5
1,408	0.50	0.9	LICENCES	1,408	0.42	0.9
16,654	5.87	10.4	TOTAL TRACTOR FIXED	16,654	5.02	10.4
106,096	37.34	66.3	TRACTOR TOTAL	123,602	37.29	77.2
			TRAILER VARIABLE COSTS			
8,948	3.15	5.6	REPAIRS	10,738	3.24	6.7
597	0.21	0.4	CLEANING	597	0.18	0.4
1,094	0.39	0.7	TRANSPORT	1,094	0.33	0.7
3,460	1.22	2.2	TIRES	5,709	1.72	3.6
14,099	4.97	8.9	TOTAL TRAILER VARIABLE	18,138	5.47	11.4
			TRAILER FIXED COSTS			
6,317	2.22	3.9	DEPRECIATION	6,317	1.91	3.9
25	0.01		LICENCES	25	0.01	
6,342	2.23	3.9	TOTAL TRAILER FIXED	6,342	1.92	3.9
20,441	7.20	12.8	TRAILER TOTAL	24,480	7.39	15.3
126,537	44.54	79.1	TOTAL VEHICLE COSTS	148,082	44.68	92.5
5,200	1.83	3.3	INSURANCE COSTS	6,086	1.84	3.8
24,267	8.54	15.2	ADMIN. AND INTEREST	28,399	8.57	17.7
			PICKUP AND DELIVERY			
17,334	6.10	10.8	PROFIT	20,285	6.12	12.7
173,338	61.01	108.4	TOTAL OPERATING COST	202,852	61.21	126.7

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	99,424 MI.
GROSS VEHICLE WEIGHT	--	87,082 LBS.
AVERAGE PAYLOAD	--	52,580 LBS.
ESTIMATED ANNUAL QUANTITY	--	13,145 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
174.4	TOTAL OPERATING COST	203.9

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT NEWFOUNDLAND

COMMODITY -- BULK ANNUAL DISTANCE -- 240000 KM.

	PAVED ROAD	GRAVEL ROAD
A. VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	39500 KG.	39500 KG.
AVERAGE PAYLOAD	23850 KG.	23850 KG.
ESTIMATED ANNUAL QUANTITY	17888 TONNES	17888 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 4361	$ 4361
DISTANCE WAGE	$ 25656	$ 0
HOURLY WAGE	$ 0	$ 41210
WAGE BURDEN	$ 3302	$ 5013

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
33,319	7.82	13.9	DRIVER	50,584	10.18	21.1
64,679	15.18	26.9	FUEL	64,679	13.01	26.9
28,052	6.58	11.7	REPAIRS	33,663	6.77	14.0
746	0.18	0.3	CLEANING	746	0.15	0.3
1,690	0.40	0.7	TRANSPORT	1,690	0.34	0.7
4,832	1.13	2.0	TIRES	8,214	1.65	3.4
133,318	31.29	55.5	TOTAL TRACTOR VARIABLE	159,576	32.10	66.4
			TRACTOR FIXED COSTS			
15,246	3.58	6.4	DEPRECIATION	15,246	3.07	6.4
1,408	0.33	0.6	LICENCES	1,408	0.28	0.6
16,654	3.91	7.0	TOTAL TRACTOR FIXED	16,654	3.35	7.0
149,972	35.20	62.5	TRACTOR TOTAL	176,230	35.45	73.4
			TRAILER VARIABLE COSTS			
13,422	3.15	5.6	REPAIRS	16,107	3.24	6.7
895	0.21	0.4	CLEANING	895	0.18	0.4
1,094	0.26	0.5	TRANSPORT	1,094	0.22	0.5
5,190	1.22	2.2	TIRES	8,563	1.72	3.6
20,601	4.84	8.7	TOTAL TRAILER VARIABLE	26,659	5.36	11.2
			TRAILER FIXED COSTS			
6,317	1.48	2.6	DEPRECIATION	6,317	1.27	2.6
25	0.01		LICENCES	25	0.01	
6,342	1.49	2.6	TOTAL TRAILER FIXED	6,342	1.28	2.6
26,943	6.33	11.3	TRAILER TOTAL	33,001	6.64	13.8
176,915	41.53	73.8	TOTAL VEHICLE COSTS	209,231	42.09	87.2
7,270	1.71	3.0	INSURANCE COSTS	8,598	1.73	3.6
33,929	7.96	14.1	ADMIN. AND INTEREST	40,126	8.07	16.7
24,235	5.69	10.1	PICKUP AND DELIVERY PROFIT	28,662	5.77	11.9
242,349	56.89	101.0	TOTAL OPERATING COST	286,617	57.66	119.4

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 87,082 LBS.
AVERAGE PAYLOAD -- 52,580 LBS.
ESTIMATED ANNUAL QUANTITY -- 19,718 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
162.5	TOTAL OPERATING COST	192.2

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT YUKON

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A.	PAVED ROAD	GRAVEL ROAD
VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	43200 KG.	43200 KG.
AVERAGE PAYLOAD	27210 KG.	27210 KG.
ESTIMATED ANNUAL QUANTITY	6803 TONNES	6803 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B.		
DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 2257	$ 2257
DISTANCE WAGE	$ 17584	$ 0
HOURLY WAGE	$ 0	$ 18691
WAGE BURDEN	$ 2778	$ 2933

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
22,619	15.93	28.3	DRIVER	23,881	14.41	29.9
21,224	14.94	26.5	FUEL	21,224	12.81	26.5
10,489	7.38	13.1	REPAIRS	12,587	7.60	15.7
646	0.45	0.8	CLEANING	646	0.39	0.8
3,778	2.66	4.7	TRANSPORT	3,778	2.28	4.7
3,169	2.23	4.0	TIRES	5,388	3.25	6.7
61,925	43.59	77.4	TOTAL TRACTOR VARIABLE	67,504	40.74	84.3
			TRACTOR FIXED COSTS			
13,630	9.60	17.0	DEPRECIATION	13,630	8.23	17.0
1,140	0.80	1.4	LICENCES	1,140	0.69	1.4
14,770	10.40	18.4	TOTAL TRACTOR FIXED	14,770	8.92	18.4
76,695	53.99	95.8	TRACTOR TOTAL	82,274	49.66	102.7
			TRAILER VARIABLE COSTS			
5,294	3.73	6.6	REPAIRS	6,353	3.83	7.9
447	0.31	0.6	CLEANING	447	0.27	0.6
2,486	1.75	3.1	TRANSPORT	2,486	1.50	3.1
2,858	2.01	3.6	TIRES	4,716	2.85	5.9
11,085	7.80	13.9	TOTAL TRAILER VARIABLE	14,002	8.45	17.5
			TRAILER FIXED COSTS			
5,640	3.97	7.1	DEPRECIATION	5,640	3.40	7.1
10	0.01		LICENCES	10	0.01	
5,650	3.98	7.1	TOTAL TRAILER FIXED	5,650	3.41	7.1
16,735	11.78	21.0	TRAILER TOTAL	19,652	11.86	24.6
93,430	65.77	116.8	TOTAL VEHICLE COSTS	101,926	61.52	127.3
3,840	2.70	4.8	INSURANCE COSTS	4,189	2.53	5.2
17,918	12.62	22.4	ADMIN. AND INTEREST	19,548	11.80	24.4
			PICKUP AND DELIVERY			
12,799	9.01	16.0	PROFIT	13,963	8.43	17.5
127,987	90.10	160.0	TOTAL OPERATING COST	139,626	84.28	174.4

****

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 95,239 LBS.
AVERAGE PAYLOAD -- 59,987 LBS.
ESTIMATED ANNUAL QUANTITY -- 7,499 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
257.5	TOTAL OPERATING COST	280.7

****

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT YUKON

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	43200 KG.	43200 KG.
	AVERAGE PAYLOAD	27210 KG.	27210 KG.
	ESTIMATED ANNUAL QUANTITY	13605 TONNES	13605 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4514	$ 4514
	DISTANCE WAGE	$ 35168	$ 0
	HOURLY WAGE	$ 0	$ 37383
	WAGE BURDEN	$ 5555	$ 5865

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
45,237	15.92	28.3	DRIVER	47,762	14.41	29.9
42,447	14.94	26.5	FUEL	42,447	12.81	26.5
20,978	7.38	13.1	REPAIRS	25,174	7.60	15.7
1,293	0.46	0.8	CLEANING	1,293	0.39	0.8
3,778	1.33	2.4	TRANSPORT	3,778	1.14	2.4
6,338	2.23	4.0	TIRES	10,775	3.25	6.7
120,071	42.26	75.1	TOTAL TRACTOR VARIABLE	131,229	39.60	82.0
			TRACTOR FIXED COSTS			
13,630	4.80	8.5	DEPRECIATION	13,630	4.11	8.5
1,140	0.40	0.7	LICENCES	1,140	0.34	0.7
14,770	5.20	9.2	TOTAL TRACTOR FIXED	14,770	4.45	9.2
134,841	47.46	84.3	TRACTOR TOTAL	145,999	44.05	91.2
			TRAILER VARIABLE COSTS			
10,589	3.73	6.6	REPAIRS	12,706	3.83	7.9
895	0.32	0.6	CLEANING	895	0.27	0.6
2,486	0.88	1.6	TRANSPORT	2,486	0.75	1.6
5,717	2.01	3.6	TIRES	9,433	2.85	5.9
19,687	6.94	12.4	TOTAL TRAILER VARIABLE	25,520	7.70	16.0
			TRAILER FIXED COSTS			
5,640	1.99	3.5	DEPRECIATION	5,640	1.70	3.5
10			LICENCES	10		
5,650	1.99	3.5	TOTAL TRAILER FIXED	5,650	1.70	3.5
25,337	8.93	15.9	TRAILER TOTAL	31,170	9.40	19.5
160,178	56.39	100.2	TOTAL VEHICLE COSTS	177,169	53.45	110.7
6,583	2.32	4.1	INSURANCE COSTS	7,281	2.20	4.6
30,719	10.81	19.2	ADMIN. AND INTEREST	33,978	10.25	21.2
			PICKUP AND DELIVERY			
21,942	7.72	13.7	PROFIT	24,270	7.32	15.2
219,422	77.24	137.2	TOTAL OPERATING COST	242,698	73.22	151.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 95,239 LBS.
AVERAGE PAYLOAD -- 59,987 LBS.
ESTIMATED ANNUAL QUANTITY -- 14,997 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
220.8	TOTAL OPERATING COST	244.1

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                  YUKON

COMMODITY -- BULK                                ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          43200 KG.          43200 KG.
      AVERAGE PAYLOAD                               27210 KG.          27210 KG.
      ESTIMATED ANNUAL QUANTITY                 20408 TONNES       20408 TONNES
      TRIP RUNNING TIME                              5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                          4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 6770             $ 6770
      DISTANCE WAGE                                   $ 52752                $ 0
      HOURLY WAGE                                         $ 0            $ 56074
      WAGE BURDEN                                      $ 8333             $ 8798

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

             COST                                                  COST
              PER     COST                                          PER     COST
  TOTAL   RUNNING      PER                               TOTAL  RUNNING      PER
   COST      HOUR      KM.                                COST     HOUR      KM.
      $         $                                            $        $
                          TRACTOR VARIABLE COSTS
 67,855     15.92     28.3   DRIVER                     71,642    14.41     29.9
 63,671     14.94     26.5   FUEL                       63,671    12.81     26.5
 31,468      7.39     13.1   REPAIRS                    37,761     7.60     15.7
  1,939      0.46      0.8   CLEANING                    1,939     0.39      0.8
  3,778      0.89      1.6   TRANSPORT                   3,778     0.76      1.6
  9,507      2.23      4.0   TIRES                      16,163     3.25      6.7
178,218     41.83     74.3 TOTAL TRACTOR VARIABLE      194,954    39.22     81.2

                          TRACTOR FIXED COSTS
 13,630      3.20      5.7   DEPRECIATION               13,630     2.74      5.7
  1,140      0.27      0.5   LICENCES                    1,140     0.23      0.5
 14,770      3.47      6.2 TOTAL TRACTOR FIXED          14,770     2.97      6.2

192,988     45.30     80.5 TRACTOR TOTAL               209,724    42.19     87.4

                          TRAILER VARIABLE COSTS
 15,883      3.73      6.6   REPAIRS                    19,060     3.83      7.9
  1,342      0.31      0.6   CLEANING                    1,342     0.27      0.6
  2,486      0.58      1.0   TRANSPORT                   2,486     0.50      1.0
  8,575      2.01      3.6   TIRES                      14,149     2.85      5.9
 28,286      6.63     11.8 TOTAL TRAILER VARIABLE       37,037     7.45     15.4

                          TRAILER FIXED COSTS
  5,640      1.32      2.4   DEPRECIATION                5,640     1.13      2.4
     10                      LICENCES                       10
  5,650      1.32      2.4 TOTAL TRAILER FIXED           5,650     1.13      2.4

 33,936      7.95     14.2 TRAILER TOTAL                42,687     8.58     17.8

226,924     53.25     94.7 TOTAL VEHICLE COSTS         252,411    50.77    105.2

  9,326      2.19      3.9 INSURANCE COSTS              10,373     2.09      4.3
 43,520     10.21     18.1 ADMIN. AND INTEREST          48,407     9.74     20.2
                           PICKUP AND DELIVERY
 31,086      7.30     13.0 PROFIT                       34,577     6.96     14.4
310,856     72.95    129.7 TOTAL OPERATING COST        345,768    69.56    144.1


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.    ANNUAL DISTANCE TRAVELLED --     149,136  MI.               *
*               GROSS VEHICLE WEIGHT      --      95,239 LBS.               *
*               AVERAGE PAYLOAD           --      59,987 LBS.               *
*               ESTIMATED ANNUAL QUANTITY --      22,496 TONS               *
*                                                                           *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*         P A V E D  R O A D S             G R A V E L  R O A D S           *
*                                                                           *
*                  208.7     TOTAL OPERATING COST    231.9                  *
*****************************************************************************
```

CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT N.W.T.

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	36500 KG.	36500 KG.
	AVERAGE PAYLOAD	21980 KG.	21980 KG.
	ESTIMATED ANNUAL QUANTITY	5495 TONNES	5495 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 1552	$ 1552
	DISTANCE WAGE	$ 11624	$ 0
	HOURLY WAGE	$ 0	$ 15908
	WAGE BURDEN	$ 1515	$ 2008

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
14,691	10.34	18.4	DRIVER	19,468	11.75	24.3
20,433	14.39	25.5	FUEL	20,433	12.33	25.5
9,048	6.37	11.3	REPAIRS	10,857	6.55	13.6
497	0.35	0.6	CLEANING	497	0.30	0.6
2,883	2.03	3.6	TRANSPORT	2,883	1.74	3.6
2,858	2.01	3.6	TIRES	4,859	2.93	6.1
50,410	35.49	63.0	TOTAL TRACTOR VARIABLE	58,997	35.60	73.7
			TRACTOR FIXED COSTS			
13,630	9.60	17.0	DEPRECIATION	13,630	8.23	17.0
701	0.49	0.9	LICENCES	701	0.42	0.9
14,331	10.09	17.9	TOTAL TRACTOR FIXED	14,331	8.65	17.9
64,741	45.58	80.9	TRACTOR TOTAL	73,328	44.25	91.6
			TRAILER VARIABLE COSTS			
5,220	3.68	6.5	REPAIRS	6,264	3.78	7.8
696	0.49	0.9	CLEANING	696	0.42	0.9
1,889	1.33	2.4	TRANSPORT	1,889	1.14	2.4
2,796	1.97	3.5	TIRES	4,614	2.78	5.8
10,601	7.47	13.3	TOTAL TRAILER VARIABLE	13,463	8.12	16.9
			TRAILER FIXED COSTS			
5,640	3.97	7.1	DEPRECIATION	5,640	3.40	7.1
20	0.01		LICENCES	20	0.01	
5,660	3.98	7.1	TOTAL TRAILER FIXED	5,660	3.41	7.1
16,261	11.45	20.4	TRAILER TOTAL	19,123	11.53	24.0
81,002	57.03	101.3	TOTAL VEHICLE COSTS	92,451	55.78	115.6
3,329	2.34	4.2	INSURANCE COSTS	3,799	2.29	4.7
15,535	10.94	19.4	ADMIN. AND INTEREST	17,731	10.70	22.2
			PICKUP AND DELIVERY			
11,096	7.81	13.9	PROFIT	12,665	7.64	15.8
110,962	78.12	138.8	TOTAL OPERATING COST	126,646	76.41	158.3

****

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 80,468 LBS.
AVERAGE PAYLOAD -- 48,457 LBS.
ESTIMATED ANNUAL QUANTITY -- 6,057 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
223.4	TOTAL OPERATING COST	254.8

****

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                              N.W.T.
COMMODITY -- BULK                                ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                             PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                            36500 KG.        36500 KG.
      AVERAGE PAYLOAD                                 21980 KG.        21980 KG.
      ESTIMATED ANNUAL QUANTITY                    10990 TONNES     10990 TONNES
      TRIP RUNNING TIME                                 5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                             2841 HRS.        3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 3103           $ 3103
      DISTANCE WAGE                                  $ 23248              $ 0
      HOURLY WAGE                                        $ 0          $ 31815
      WAGE BURDEN                                     $ 3030           $ 4016

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                       G R A V E L  R O A D S

             COST                                                       COST
              PER      COST                                              PER     COST
  TOTAL   RUNNING       PER                                 TOTAL    RUNNING      PER
   COST      HOUR       KM.                                  COST       HOUR      KM.
      $         $                                               $          $
                           TRACTOR VARIABLE COSTS
 29,381     10.34      18.4  DRIVER                        38,934      11.75     24.3
 40,867     14.39      25.5  FUEL                          40,867      12.33     25.5
 18,095      6.37      11.3  REPAIRS                       21,714       6.55     13.6
    994      0.35       0.6  CLEANING                         994       0.30      0.6
  2,883      1.01       1.8  TRANSPORT                      2,883       0.87      1.8
  5,717      2.01       3.6  TIRES                          9,719       2.93      6.1
 97,937     34.47      61.2 TOTAL TRACTOR VARIABLE        115,111      34.73     71.9

                           TRACTOR FIXED COSTS
 13,630      4.80       8.5  DEPRECIATION                  13,630       4.11      8.5
    701      0.25       0.4  LICENCES                         701       0.21      0.4
 14,331      5.05       8.9 TOTAL TRACTOR FIXED            14,331       4.32      8.9

112,268     39.52      70.1 TRACTOR TOTAL                 129,442      39.05     80.8

                           TRAILER VARIABLE COSTS
 10,440      3.68       6.5  REPAIRS                       12,527       3.78      7.8
  1,392      0.49       0.9  CLEANING                       1,392       0.42      0.9
  1,889      0.66       1.2  TRANSPORT                      1,889       0.57      1.2
  5,593      1.97       3.5  TIRES                          9,228       2.78      5.8
 19,314      6.80      12.1 TOTAL TRAILER VARIABLE         25,036       7.55     15.7

                           TRAILER FIXED COSTS
  5,640      1.99       3.5  DEPRECIATION                   5,640       1.70      3.5
     20      0.01            LICENCES                          20       0.01
  5,660      2.00       3.5 TOTAL TRAILER FIXED             5,660       1.71      3.5

 24,974      8.80      15.6 TRAILER TOTAL                  30,696       9.26     19.2

137,242     48.32      85.7 TOTAL VEHICLE COSTS           160,138      48.31    100.0

  5,640      1.99       3.5 INSURANCE COSTS                 6,581       1.99      4.1
 26,320      9.27      16.5 ADMIN. AND INTEREST            30,712       9.27     19.2
                            PICKUP AND DELIVERY
 18,800      6.62      11.8 PROFIT                         21,937       6.62     13.7
188,002     66.20     117.5 TOTAL OPERATING COST          219,368      66.19    137.0


*************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                       *
*        A.    ANNUAL DISTANCE TRAVELLED --      99,424  MI.            *
*              GROSS VEHICLE WEIGHT      --      80,468 LBS.            *
*              AVERAGE PAYLOAD           --      48,457 LBS.            *
*              ESTIMATED ANNUAL QUANTITY --      12,114 TONS            *
*                                                                       *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*        P A V E D  R O A D S          G R A V E L  R O A D S           *
*                                                                       *
*                189.1     TOTAL OPERATING COST   220.5                 *
*************************************************************************
```

```
CONFIGURATION -- 5 AXLE SEMI-TRAILER UNIT                                  N.W.T.

COMMODITY -- BULK                                   ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             36500 KG.          36500 KG.
      AVERAGE PAYLOAD                                  21980 KG.          21980 KG.
      ESTIMATED ANNUAL QUANTITY                    16485 TONNES       16485 TONNES
      TRIP RUNNING TIME                                 5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                             4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 4655             $ 4655
      DISTANCE WAGE                                    $ 34872                $ 0
      HOURLY WAGE                                          $ 0            $ 47723
      WAGE BURDEN                                       $ 4546             $ 6023

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                    G R A V E L   R O A D S

              COST                                                         COST
               PER      COST                                                PER      COST
   TOTAL   RUNNING       PER                                   TOTAL    RUNNING       PER
    COST      HOUR       KM.                                    COST       HOUR       KM.
       $         $                                                 $          $
                               TRACTOR VARIABLE COSTS
  44,073     10.34      18.4      DRIVER                      58,401      11.75      24.3
  61,300     14.39      25.5      FUEL                        61,300      12.33      25.5
  27,143      6.37      11.3      REPAIRS                     32,571       6.55      13.6
   1,491      0.35       0.6      CLEANING                     1,491       0.30       0.6
   2,883      0.68       1.2      TRANSPORT                    2,883       0.58       1.2
   8,575      2.01       3.6      TIRES                       14,578       2.93       6.1
 145,465     34.14      60.6   TOTAL TRACTOR VARIABLE        171,224      34.44      71.3

                               TRACTOR FIXED COSTS
  13,630      3.20       5.7      DEPRECIATION                13,630       2.74       5.7
     701      0.16       0.3      LICENCES                       701       0.14       0.3
  14,331      3.36       6.0   TOTAL TRACTOR FIXED            14,331       2.88       6.0

 159,796     37.50      66.6   TRACTOR TOTAL                 185,555      37.32      77.3

                               TRAILER VARIABLE COSTS
  15,659      3.68       6.5      REPAIRS                     18,791       3.78       7.8
   2,088      0.49       0.9      CLEANING                     2,088       0.42       0.9
   1,889      0.44       0.8      TRANSPORT                    1,889       0.38       0.8
   8,389      1.97       3.5      TIRES                       13,842       2.78       5.8
  28,025      6.58      11.7   TOTAL TRAILER VARIABLE         36,610       7.36      15.3

                               TRAILER FIXED COSTS
   5,640      1.32       2.4      DEPRECIATION                 5,640       1.13       2.4
      20                          LICENCES                        20
   5,660      1.32       2.4   TOTAL TRAILER FIXED             5,660       1.13       2.4

  33,685      7.90      14.1   TRAILER TOTAL                  42,270       8.49      17.7

 193,481     45.40      80.7   TOTAL VEHICLE COSTS           227,825      45.81      95.0

   7,951      1.87       3.3   INSURANCE COSTS                 9,363       1.88       3.9
  37,106      8.71      15.5   ADMIN. AND INTEREST            43,693       8.79      18.2
                               PICKUP AND DELIVERY
  26,504      6.22      11.0   PROFIT                         31,209       6.28      13.0
 265,042     62.20     110.5   TOTAL OPERATING COST          312,090      62.76     130.1


*************************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                     *
*                                                                                   *
*         A.    ANNUAL DISTANCE TRAVELLED --      149,136  MI.                      *
*               GROSS VEHICLE WEIGHT      --       80,468 LBS.                      *
*               AVERAGE PAYLOAD           --       48,457 LBS.                      *
*               ESTIMATED ANNUAL QUANTITY --       18,171 TONS                      *
*                                                                                   *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                          *
*                                                                                   *
*         P A V E D   R O A D S                  G R A V E L   R O A D S            *
*                                                                                   *
*                  177.8     TOTAL OPERATING COST    209.4                          *
*************************************************************************************
```

7/8 - AXLE DRY FREIGHT

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES               BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                           ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           63500 KG.         63500 KG.
      AVERAGE PAYLOAD                                34200 KG.         34200 KG.
      ESTIMATED ANNUAL QUANTITY                   8550 TONNES       8550 TONNES
      TRIP RUNNING TIME                               5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                           1420 HRS.         1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 15219           $ 15219
      DISTANCE WAGE                                   $ 21456               $ 0
      HOURLY WAGE                                         $ 0           $ 31408
      WAGE BURDEN                                      $ 4584            $ 5828

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                               G R A V E L  R O A D S

             COST                                                 COST
              PER     COST                                         PER     COST
  TOTAL   RUNNING      PER                              TOTAL   RUNNING      PER
   COST      HOUR      KM.                               COST      HOUR      KM.
      $         $                                           $         $
                           TRACTOR VARIABLE COSTS
 41,259     29.05     51.6   DRIVER                    52,455     31.66     65.6
 23,454     16.51     29.3   FUEL                      23,454     14.15     29.3
 10,729      7.55     13.4   REPAIRS                   12,875      7.77     16.1
    173      0.12      0.2   CLEANING                     173      0.10      0.2
  3,114      2.19      3.9   TRANSPORT                  3,114      1.88      3.9
  2,248      1.58      2.8   TIRES                      3,822      2.31      4.8
 80,977     57.00    101.2 TOTAL TRACTOR VARIABLE      95,893     57.87    119.9

                           TRACTOR FIXED COSTS
 15,189     10.69     19.0   DEPRECIATION              15,189      9.17     19.0
  2,448      1.72      3.1   LICENCES                   2,448      1.48      3.1
 17,637     12.41     22.1 TOTAL TRACTOR FIXED         17,637     10.65     22.1

 98,614     69.41    123.3 TRACTOR TOTAL              113,530     68.52    142.0

                           TRAILER VARIABLE COSTS
  4,851      3.42      6.1   REPAIRS                    5,821      3.51      7.3
    870      0.61      1.1   CLEANING                     870      0.53      1.1
  1,969      1.39      2.5   TRANSPORT                  1,969      1.19      2.5
  1,952      1.37      2.4   TIRES                      3,221      1.94      4.0
  9,642      6.79     12.1 TOTAL TRAILER VARIABLE      11,881      7.17     14.9

                           TRAILER FIXED COSTS
  4,494      3.16      5.6   DEPRECIATION               4,494      2.71      5.6
     20      0.01            LICENCES                      20      0.01
  4,514      3.17      5.6 TOTAL TRAILER FIXED          4,514      2.72      5.6

 14,156      9.96     17.7 TRAILER TOTAL               16,395      9.89     20.5

112,770     79.37    141.0 TOTAL VEHICLE COSTS        129,925     78.41    162.5

  4,634      3.26      5.8 INSURANCE COSTS              5,339      3.22      6.7
 21,627     15.23     27.0 ADMIN. AND INTEREST         24,917     15.04     31.1
                           PICKUP AND DELIVERY
 15,448     10.88     19.3 PROFIT                      17,798     10.74     22.2
154,479    108.74    193.1 TOTAL OPERATING COST       177,979    107.41    222.5


*******************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                             *
*         A.   ANNUAL DISTANCE TRAVELLED --     49,712  MI.                   *
*              GROSS VEHICLE WEIGHT      --    139,992  LBS.                  *
*              AVERAGE PAYLOAD           --     75,397  LBS.                  *
*              ESTIMATED ANNUAL QUANTITY --      9,425  TONS                  *
*                                                                             *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                     *
*                                                                             *
*         P A V E D  R O A D S              G R A V E L  R O A D S            *
*                                                                             *
*                 310.8     TOTAL OPERATING COST   358.1                      *
*******************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	63500 KG.	63500 KG.
AVERAGE PAYLOAD	34200 KG.	34200 KG.
ESTIMATED ANNUAL QUANTITY	17100 TONNES	17100 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 30438	$ 30438
DISTANCE WAGE	$ 42912	$ 0
HOURLY WAGE	$ 0	$ 62816
WAGE BURDEN	$ 9169	$ 11657

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
82,519	29.05	51.6	DRIVER	104,911	31.66	65.6
46,907	16.51	29.3	FUEL	46,907	14.15	29.3
21,458	7.55	13.4	REPAIRS	25,749	7.77	16.1
346	0.12	0.2	CLEANING	346	0.10	0.2
3,114	1.10	1.9	TRANSPORT	3,114	0.94	1.9
4,496	1.58	2.8	TIRES	7,643	2.31	4.8
158,840	55.91	99.2	TOTAL TRACTOR VARIABLE	188,670	56.93	117.9
			TRACTOR FIXED COSTS			
15,189	5.35	9.5	DEPRECIATION	15,189	4.58	9.5
2,448	0.86	1.5	LICENCES	2,448	0.74	1.5
17,637	6.21	11.0	TOTAL TRACTOR FIXED	17,637	5.32	11.0
176,477	62.12	110.2	TRACTOR TOTAL	206,307	62.25	128.9
			TRAILER VARIABLE COSTS			
9,702	3.42	6.1	REPAIRS	11,642	3.51	7.3
1,740	0.61	1.1	CLEANING	1,740	0.53	1.1
1,969	0.69	1.2	TRANSPORT	1,969	0.59	1.2
3,904	1.37	2.4	TIRES	6,442	1.94	4.0
17,315	6.09	10.8	TOTAL TRAILER VARIABLE	21,793	6.57	13.6
			TRAILER FIXED COSTS			
4,494	1.58	2.8	DEPRECIATION	4,494	1.36	2.8
20	0.01		LICENCES	20	0.01	
4,514	1.59	2.8	TOTAL TRAILER FIXED	4,514	1.37	2.8
21,829	7.68	13.6	TRAILER TOTAL	26,307	7.94	16.4
198,306	69.80	123.8	TOTAL VEHICLE COSTS	232,614	70.19	145.3
8,150	2.87	5.1	INSURANCE COSTS	9,559	2.88	6.0
38,031	13.39	23.8	ADMIN. AND INTEREST	44,611	13.46	27.9
			PICKUP AND DELIVERY			
27,165	9.56	17.0	PROFIT	31,865	9.62	19.9
271,652	95.62	169.7	TOTAL OPERATING COST	318,649	96.15	199.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 139,992 LBS.
AVERAGE PAYLOAD -- 75,397 LBS.
ESTIMATED ANNUAL QUANTITY -- 18,849 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
273.1	TOTAL OPERATING COST	320.4

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES           BRITISH COLUMBIA

COMMODITY -- DRY FREIGHT                   ANNUAL DISTANCE -- 240000 KM.

A.   VEHICLE UTILIZATION                       PAVED ROAD      GRAVEL ROAD
     GROSS VEHICLE WEIGHT                       63500 KG.        63500 KG.
     AVERAGE PAYLOAD                            34200 KG.        34200 KG.
     ESTIMATED ANNUAL QUANTITY               25650 TONNES     25650 TONNES
     TRIP RUNNING TIME                            5.7 HRS.         6.6 HRS.
     ANNUAL RUNNING HOURS                        4261 HRS.        4971 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                      $ 45657          $ 45657
     DISTANCE WAGE                                $ 64368              $ 0
     HOURLY WAGE                                      $ 0          $ 94224
     WAGE BURDEN                                  $ 13753          $ 17485

C.   TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

            COST                                             COST
             PER   COST                                       PER   COST
  TOTAL  RUNNING    PER                            TOTAL  RUNNING    PER
   COST     HOUR    KM.                             COST     HOUR    KM.
      $        $                                       $        $
                         TRACTOR VARIABLE COSTS
123,778    29.05   51.6    DRIVER                157,366    31.66   65.6
 70,361    16.51   29.3    FUEL                   70,361    14.15   29.3
 32,187     7.55   13.4    REPAIRS                38,624     7.77   16.1
    519     0.12    0.2    CLEANING                  519     0.10    0.2
  3,114     0.73    1.3    TRANSPORT               3,114     0.63    1.3
  6,744     1.58    2.8    TIRES                  11,465     2.31    4.8
236,703    55.54   98.6  TOTAL TRACTOR VARIABLE  281,449    56.62  117.3

                         TRACTOR FIXED COSTS
 15,189     3.56    6.3    DEPRECIATION           15,189     3.06    6.3
  2,448     0.57    1.0    LICENCES                2,448     0.49    1.0
 17,637     4.13    7.3  TOTAL TRACTOR FIXED      17,637     3.55    7.3

254,340    59.67  105.9  TRACTOR TOTAL           299,086    60.17  124.6

                         TRAILER VARIABLE COSTS
 14,553     3.42    6.1    REPAIRS                17,463     3.51    7.3
  2,610     0.61    1.1    CLEANING                2,610     0.53    1.1
  1,969     0.46    0.8    TRANSPORT               1,969     0.40    0.8
  5,857     1.37    2.4    TIRES                   9,663     1.94    4.0
 24,989     5.86   10.4  TOTAL TRAILER VARIABLE   31,705     6.38   13.2

                         TRAILER FIXED COSTS
  4,494     1.05    1.9    DEPRECIATION            4,494     0.90    1.9
     20                    LICENCES                   20
  4,514     1.05    1.9  TOTAL TRAILER FIXED       4,514     0.90    1.9

 29,503     6.91   12.3  TRAILER TOTAL            36,219     7.28   15.1

283,843    66.58  118.2  TOTAL VEHICLE COSTS     335,305    67.45  139.7

 11,665     2.74    4.9  INSURANCE COSTS          13,780     2.77    5.7
 54,435    12.78   22.7  ADMIN. AND INTEREST      64,305    12.94   26.8
                         PICKUP AND DELIVERY
 38,882     9.13   16.2  PROFIT                   45,932     9.24   19.1
388,825    91.23  162.0  TOTAL OPERATING COST    459,322    92.40  191.3


************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.            *
*             GROSS VEHICLE WEIGHT      --     139,992  LBS.           *
*             AVERAGE PAYLOAD           --      75,397  LBS.           *
*             ESTIMATED ANNUAL QUANTITY --      28,274  TONS           *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        P A V E D   R O A D S           G R A V E L   R O A D S       *
*                                                                      *
*                260.7     TOTAL OPERATING COST    307.9               *
************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                            ALBERTA
COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         53500 KG.           53500 KG.
      AVERAGE PAYLOAD                              30710 KG.           30710 KG.
      ESTIMATED ANNUAL QUANTITY                   7678 TONNES         7678 TONNES
      TRIP RUNNING TIME                              5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                          1420 HRS.           1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                      $ 12045             $ 12045
      DISTANCE WAGE                                $ 19136             $ 0
      HOURLY WAGE                                  $ 0                 $ 26999
      WAGE BURDEN                                  $ 3742              $ 4685
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                              G R A V E L  R O A D S

              COST                                                COST
               PER     COST                                        PER     COST
  TOTAL    RUNNING      PER                              TOTAL  RUNNING     PER
   COST       HOUR      KM.                               COST     HOUR     KM.
      $          $                                           $        $
                           TRACTOR VARIABLE COSTS
 34,923      24.59     43.7   DRIVER                   43,729    26.39    54.7
 16,422      11.56     20.5   FUEL                     16,422     9.91    20.5
 10,489       7.38     13.1   REPAIRS                  12,587     7.60    15.7
    547       0.39      0.7   CLEANING                    547     0.33     0.7
  2,883       2.03      3.6   TRANSPORT                 2,883     1.74     3.6
  1,942       1.37      2.4   TIRES                     3,301     1.99     4.1
 67,206      47.32     84.0 TOTAL TRACTOR VARIABLE     79,469    47.96    99.3

                           TRACTOR FIXED COSTS
 14,219      10.01     17.8   DEPRECIATION             14,219     8.58    17.8
  1,997       1.41      2.5   LICENCES                  1,997     1.21     2.5
 16,216      11.42     20.3 TOTAL TRACTOR FIXED        16,216     9.79    20.3

 83,422      58.74    104.3 TRACTOR TOTAL              95,685    57.75   119.6

                           TRAILER VARIABLE COSTS
  4,537       3.19      5.7   REPAIRS                   5,444     3.29     6.8
  1,148       0.81      1.4   CLEANING                  1,148     0.69     1.4
  1,193       0.84      1.5   TRANSPORT                 1,193     0.72     1.5
  2,443       1.72      3.1   TIRES                     4,031     2.43     5.0
  9,321       6.56     11.7 TOTAL TRAILER VARIABLE     11,816     7.13    14.7

                           TRAILER FIXED COSTS
  4,200       2.96      5.3   DEPRECIATION              4,200     2.53     5.3
     20       0.01            LICENCES                     20     0.01
  4,220       2.97      5.3 TOTAL TRAILER FIXED         4,220     2.54     5.3

 13,541       9.53     17.0 TRAILER TOTAL              16,036     9.67    20.0

 96,963      68.27    121.3 TOTAL VEHICLE COSTS       111,721    67.42   139.6

  3,985       2.81      5.0 INSURANCE COSTS             4,591     2.77     5.7
 18,596      13.09     23.2 ADMIN. AND INTEREST        21,426    12.93    26.8
                            PICKUP AND DELIVERY
 13,283       9.35     16.6 PROFIT                     15,304     9.24    19.1
132,827      93.52    166.1 TOTAL OPERATING COST      153,042    92.36   191.2


*************************************************************************
*                                                                       *
*     I M P E R I A L  E Q U I V A L E N T  S U M M A R Y               *
*                                                                       *
*     A.    ANNUAL DISTANCE TRAVELLED --      49,712 MI.                *
*           GROSS VEHICLE WEIGHT      --     117,946 LBS.               *
*           AVERAGE PAYLOAD           --      67,703 LBS.               *
*           ESTIMATED ANNUAL QUANTITY --       8,463 TONS               *
*                                                                       *
*     B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                       *
*     P A V E D  R O A D S              G R A V E L  R O A D S          *
*                                                                       *
*            267.3     TOTAL OPERATING COST    307.7                    *
*************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES ALBERTA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

A.	VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
	GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
	AVERAGE PAYLOAD	30710 KG.	30710 KG.
	ESTIMATED ANNUAL QUANTITY	15355 TONNES	15355 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 24090	$ 24090
	DISTANCE WAGE	$ 38272	$ 0
	HOURLY WAGE	$ 0	$ 53997
	WAGE BURDEN	$ 7483	$ 9370

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
69,845	24.59	43.7	DRIVER	87,457	26.39	54.7
32,844	11.56	20.5	FUEL	32,844	9.91	20.5
20,978	7.38	13.1	REPAIRS	25,174	7.60	15.7
1,094	0.39	0.7	CLEANING	1,094	0.33	0.7
2,883	1.01	1.8	TRANSPORT	2,883	0.87	1.8
3,884	1.37	2.4	TIRES	6,602	1.99	4.1
131,528	46.30	82.2	TOTAL TRACTOR VARIABLE	156,054	47.09	97.5
			TRACTOR FIXED COSTS			
14,219	5.01	8.9	DEPRECIATION	14,219	4.29	8.9
1,997	0.70	1.2	LICENCES	1,997	0.60	1.2
16,216	5.71	10.1	TOTAL TRACTOR FIXED	16,216	4.89	10.1
147,744	52.01	92.3	TRACTOR TOTAL	172,270	51.98	107.6
			TRAILER VARIABLE COSTS			
9,073	3.19	5.7	REPAIRS	10,888	3.29	6.8
2,297	0.81	1.4	CLEANING	2,297	0.69	1.4
1,193	0.42	0.7	TRANSPORT	1,193	0.36	0.7
4,886	1.72	3.1	TIRES	8,061	2.43	5.0
17,449	6.14	10.9	TOTAL TRAILER VARIABLE	22,439	6.77	13.9
			TRAILER FIXED COSTS			
4,200	1.48	2.6	DEPRECIATION	4,200	1.27	2.6
20	0.01		LICENCES	20	0.01	
4,220	1.49	2.6	TOTAL TRAILER FIXED	4,220	1.28	2.6
21,669	7.63	13.5	TRAILER TOTAL	26,659	8.05	16.5
169,413	59.64	105.8	TOTAL VEHICLE COSTS	198,929	60.03	124.1
6,962	2.45	4.4	INSURANCE COSTS	8,175	2.47	5.1
32,490	11.44	20.3	ADMIN. AND INTEREST	38,151	11.51	23.8
			PICKUP AND DELIVERY			
23,207	8.17	14.5	PROFIT	27,251	8.22	17.0
232,072	81.70	145.0	TOTAL OPERATING COST	272,506	82.23	170.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 67,703 LBS.
ESTIMATED ANNUAL QUANTITY -- 16,926 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
233.3	TOTAL OPERATING COST	273.6

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES | ALBERTA

COMMODITY -- DRY FREIGHT | ANNUAL DISTANCE -- 240000 KM.

	PAVED ROAD	GRAVEL ROAD
A. VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
AVERAGE PAYLOAD	30710 KG.	30710 KG.
ESTIMATED ANNUAL QUANTITY	23033 TONNES	23033 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 36135	$ 36135
DISTANCE WAGE	$ 57408	$ 0
HOURLY WAGE	$ 0	$ 80996
WAGE BURDEN	$ 11225	$ 14056

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
104,768	24.59	43.7	DRIVER	131,187	26.39	54.7
49,266	11.56	20.5	FUEL	49,266	9.91	20.5
31,468	7.39	13.1	REPAIRS	37,761	7.60	15.7
1,640	0.38	0.7	CLEANING	1,640	0.33	0.7
2,883	0.68	1.2	TRANSPORT	2,883	0.58	1.2
5,825	1.37	2.4	TIRES	9,903	1.99	4.1
195,850	45.97	81.6	TOTAL TRACTOR VARIABLE	232,640	46.80	96.9
			TRACTOR FIXED COSTS			
14,219	3.34	5.9	DEPRECIATION	14,219	2.86	5.9
1,997	0.47	0.8	LICENCES	1,997	0.40	0.8
16,216	3.81	6.7	TOTAL TRACTOR FIXED	16,216	3.26	6.7
212,066	49.78	88.3	TRACTOR TOTAL	248,856	50.06	103.6
			TRAILER VARIABLE COSTS			
13,610	3.19	5.7	REPAIRS	16,332	3.29	6.8
3,445	0.81	1.4	CLEANING	3,445	0.69	1.4
1,193	0.28	0.5	TRANSPORT	1,193	0.24	0.5
7,329	1.72	3.1	TIRES	12,092	2.43	5.0
25,577	6.00	10.7	TOTAL TRAILER VARIABLE	33,062	6.65	13.7
			TRAILER FIXED COSTS			
4,200	0.99	1.8	DEPRECIATION	4,200	0.84	1.8
20			LICENCES	20		
4,220	0.99	1.8	TOTAL TRAILER FIXED	4,220	0.84	1.8
29,797	6.99	12.5	TRAILER TOTAL	37,282	7.49	15.5
241,863	56.77	100.8	TOTAL VEHICLE COSTS	286,138	57.55	119.1
9,940	2.33	4.1	INSURANCE COSTS	11,759	2.37	4.9
46,385	10.89	19.3	ADMIN. AND INTEREST	54,876	11.04	22.9
			PICKUP AND DELIVERY			
33,132	7.78	13.8	PROFIT	39,197	7.88	16.3
331,320	77.77	138.0	TOTAL OPERATING COST	391,970	78.84	163.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 67,703 LBS.
ESTIMATED ANNUAL QUANTITY -- 25,389 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
222.1	TOTAL OPERATING COST	262.6

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES | *SASKATCHEWAN*

COMMODITY -- DRY FREIGHT | *ANNUAL DISTANCE -- 80000 KM.*

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
	AVERAGE PAYLOAD	30710 KG.	30710 KG.
	ESTIMATED ANNUAL QUANTITY	7678 TONNES	7678 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 11175	$ 11175
	DISTANCE WAGE	$ 17096	$ 0
	HOURLY WAGE	$ 0	$ 25048
	WAGE BURDEN	$ 3251	$ 4166

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
31,522	22.19	39.4	DRIVER	40,389	24.37	50.5
16,422	11.56	20.5	FUEL	16,422	9.91	20.5
8,550	6.02	10.7	REPAIRS	10,261	6.19	12.8
435	0.31	0.5	CLEANING	435	0.26	0.5
2,287	1.61	2.9	TRANSPORT	2,287	1.38	2.9
1,864	1.31	2.3	TIRES	3,169	1.91	4.0
61,080	43.00	76.3	TOTAL TRACTOR VARIABLE	72,963	44.02	91.2
			TRACTOR FIXED COSTS			
15,026	10.58	18.8	DEPRECIATION	15,026	9.07	18.8
3,174	2.23	4.0	LICENCES	3,174	1.92	4.0
18,200	12.81	22.8	TOTAL TRACTOR FIXED	18,200	10.99	22.8
79,280	55.81	99.1	TRACTOR TOTAL	91,163	55.01	114.0
			TRAILER VARIABLE COSTS			
5,081	3.58	6.4	REPAIRS	6,097	3.68	7.6
808	0.57	1.0	CLEANING	808	0.49	1.0
1,392	0.98	1.7	TRANSPORT	1,392	0.84	1.7
2,423	1.71	3.0	TIRES	3,999	2.41	5.0
9,704	6.84	12.1	TOTAL TRAILER VARIABLE	12,296	7.42	15.3
			TRAILER FIXED COSTS			
4,410	3.10	5.5	DEPRECIATION	4,410	2.66	5.5
30	0.02		LICENCES	30	0.02	
4,440	3.12	5.5	TOTAL TRAILER FIXED	4,440	2.68	5.5
14,144	9.96	17.6	TRAILER TOTAL	16,736	10.10	20.8
93,424	65.77	116.7	TOTAL VEHICLE COSTS	107,899	65.11	134.8
3,839	2.70	4.8	INSURANCE COSTS	4,434	2.68	5.5
17,917	12.61	22.4	ADMIN. AND INTEREST	20,693	12.49	25.9
			PICKUP AND DELIVERY			
12,798	9.01	16.0	PROFIT	14,780	8.92	18.5
127,978	90.09	159.9	TOTAL OPERATING COST	147,806	89.20	184.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 67,703 LBS.
ESTIMATED ANNUAL QUANTITY -- 8,463 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
257.3	TOTAL OPERATING COST	297.2

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES | SASKATCHEWAN

COMMODITY -- DRY FREIGHT | ANNUAL DISTANCE -- 160000 KM.

A.	PAVED ROAD	GRAVEL ROAD
VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
AVERAGE PAYLOAD	30710 KG.	30710 KG.
ESTIMATED ANNUAL QUANTITY	15355 TONNES	15355 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B.	PAVED ROAD	GRAVEL ROAD
DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 22350	$ 22350
DISTANCE WAGE	$ 34192	$ 0
HOURLY WAGE	$ 0	$ 50097
WAGE BURDEN	$ 6502	$ 8331

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
63,044	22.19	39.4	DRIVER	80,778	24.37	50.5
32,844	11.56	20.5	FUEL	32,844	9.91	20.5
17,101	6.02	10.7	REPAIRS	20,521	6.19	12.8
870	0.31	0.5	CLEANING	870	0.26	0.5
2,287	0.81	1.4	TRANSPORT	2,287	0.69	1.4
3,728	1.31	2.3	TIRES	6,338	1.91	4.0
119,874	42.20	74.8	TOTAL TRACTOR VARIABLE	143,638	43.33	89.7
			TRACTOR FIXED COSTS			
15,026	5.29	9.4	DEPRECIATION	15,026	4.53	9.4
3,174	1.12	2.0	LICENCES	3,174	0.96	2.0
18,200	6.41	11.4	TOTAL TRACTOR FIXED	18,200	5.49	11.4
138,074	48.61	86.2	TRACTOR TOTAL	161,838	48.82	101.1
			TRAILER VARIABLE COSTS			
10,161	3.58	6.4	REPAIRS	12,193	3.68	7.6
1,616	0.57	1.0	CLEANING	1,616	0.49	1.0
1,392	0.49	0.9	TRANSPORT	1,392	0.42	0.9
4,847	1.71	3.0	TIRES	7,997	2.41	5.0
18,016	6.35	11.3	TOTAL TRAILER VARIABLE	23,198	7.00	14.5
			TRAILER FIXED COSTS			
4,410	1.55	2.8	DEPRECIATION	4,410	1.33	2.8
30	0.01		LICENCES	30	0.01	
4,440	1.56	2.8	TOTAL TRAILER FIXED	4,440	1.34	2.8
22,456	7.91	14.1	TRAILER TOTAL	27,638	8.34	17.3
160,530	56.52	100.3	TOTAL VEHICLE COSTS	189,476	57.16	118.4
6,597	2.32	4.1	INSURANCE COSTS	7,787	2.35	4.9
30,786	10.84	19.2	ADMIN. AND INTEREST	36,338	10.96	22.7
			PICKUP AND DELIVERY			
21,990	7.74	13.7	PROFIT	25,956	7.83	16.2
219,903	77.42	137.3	TOTAL OPERATING COST	259,557	78.30	162.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 67,703 LBS.
ESTIMATED ANNUAL QUANTITY -- 16,926 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
221.0	TOTAL OPERATING COST	261.0

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES SASKATCHEWAN

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
	AVERAGE PAYLOAD	30710 KG.	30710 KG.
	ESTIMATED ANNUAL QUANTITY	23033 TONNES	23033 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 33525	$ 33525
	DISTANCE WAGE	$ 51288	$ 0
	HOURLY WAGE	$ 0	$ 75145
	WAGE BURDEN	$ 9754	$ 12497

C. TOTAL OPERATING COSTS

PAVED ROADS GRAVEL ROADS

TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
94,567	22.19	39.4	DRIVER	121,167	24.37	50.5
49,266	11.56	20.5	FUEL	49,266	9.91	20.5
25,651	6.02	10.7	REPAIRS	30,782	6.19	12.8
1,305	0.31	0.5	CLEANING	1,305	0.26	0.5
2,287	0.54	1.0	TRANSPORT	2,287	0.46	1.0
5,593	1.31	2.3	TIRES	9,507	1.91	4.0
178,669	41.93	74.4	TOTAL TRACTOR VARIABLE	214,314	43.10	89.3
			TRACTOR FIXED COSTS			
15,026	3.53	6.3	DEPRECIATION	15,026	3.02	6.3
3,174	0.74	1.3	LICENCES	3,174	0.64	1.3
18,200	4.27	7.6	TOTAL TRACTOR FIXED	18,200	3.66	7.6
196,869	46.20	82.0	TRACTOR TOTAL	232,514	46.76	96.9
			TRAILER VARIABLE COSTS			
15,242	3.58	6.4	REPAIRS	18,290	3.68	7.6
2,423	0.57	1.0	CLEANING	2,423	0.49	1.0
1,392	0.33	0.6	TRANSPORT	1,392	0.28	0.6
7,270	1.71	3.0	TIRES	11,996	2.41	5.0
26,327	6.19	11.0	TOTAL TRAILER VARIABLE	34,101	6.86	14.2
			TRAILER FIXED COSTS			
4,410	1.03	1.8	DEPRECIATION	4,410	0.89	1.8
30	0.01		LICENCES	30	0.01	
4,440	1.04	1.8	TOTAL TRAILER FIXED	4,440	0.90	1.8
30,767	7.23	12.8	TRAILER TOTAL	38,541	7.76	16.0
227,636	53.43	94.8	TOTAL VEHICLE COSTS	271,055	54.52	112.9
9,355	2.20	3.9	INSURANCE COSTS	11,139	2.24	4.6
43,656	10.25	18.2	ADMIN. AND INTEREST	51,983	10.46	21.7
31,183	7.32	13.0	PICKUP AND DELIVERY PROFIT	37,131	7.47	15.5
311,830	73.20	129.9	TOTAL OPERATING COST	371,308	74.69	154.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 67,703 LBS.
ESTIMATED ANNUAL QUANTITY -- 25,389 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
209.0	TOTAL OPERATING COST	249.0

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MANITOBA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
AVERAGE PAYLOAD	33710 KG.	33710 KG.
ESTIMATED ANNUAL QUANTITY	8428 TONNES	8428 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 12173	$ 12173
DISTANCE WAGE	$ 17096	$ 0
HOURLY WAGE	$ 0	$ 25399
WAGE BURDEN	$ 3366	$ 4321

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
32,635	22.98	40.8	DRIVER	41,893	25.28	52.4
21,042	14.82	26.3	FUEL	21,042	12.70	26.3
8,202	5.77	10.3	REPAIRS	9,843	5.94	12.3
776	0.55	1.0	CLEANING	776	0.47	1.0
2,486	1.75	3.1	TRANSPORT	2,486	1.50	3.1
1,944	1.37	2.4	TIRES	3,304	1.99	4.1
67,085	47.24	83.9	TOTAL TRACTOR VARIABLE	79,344	47.88	99.2
			TRACTOR FIXED COSTS			
15,233	10.73	19.0	DEPRECIATION	15,233	9.19	19.0
3,525	2.48	4.4	LICENCES	3,525	2.13	4.4
18,758	13.21	23.4	TOTAL TRACTOR FIXED	18,758	11.32	23.4
85,843	60.45	107.3	TRACTOR TOTAL	98,102	59.20	122.6
			TRAILER VARIABLE COSTS			
4,524	3.19	5.7	REPAIRS	5,429	3.28	6.8
905	0.64	1.1	CLEANING	905	0.55	1.1
895	0.63	1.1	TRANSPORT	895	0.54	1.1
2,230	1.57	2.8	TIRES	3,679	2.22	4.6
8,554	6.03	10.7	TOTAL TRAILER VARIABLE	10,908	6.59	13.6
			TRAILER FIXED COSTS			
4,452	3.13	5.6	DEPRECIATION	4,452	2.69	5.6
20	0.01		LICENCES	20	0.01	
4,472	3.14	5.6	TOTAL TRAILER FIXED	4,472	2.70	5.6
13,026	9.17	16.3	TRAILER TOTAL	15,380	9.29	19.2
98,869	69.62	123.6	TOTAL VEHICLE COSTS	113,482	68.49	141.8
4,063	2.86	5.1	INSURANCE COSTS	4,664	2.81	5.8
18,961	13.35	23.7	ADMIN. AND INTEREST	21,763	13.13	27.2
			PICKUP AND DELIVERY			
13,543	9.54	16.9	PROFIT	15,545	9.38	19.4
135,436	95.37	169.3	TOTAL OPERATING COST	155,454	93.81	194.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 74,317 LBS.
ESTIMATED ANNUAL QUANTITY -- 9,290 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
272.5	TOTAL OPERATING COST	312.5

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MANITOBA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
	AVERAGE PAYLOAD	33710 KG.	33710 KG.
	ESTIMATED ANNUAL QUANTITY	16855 TONNES	16855 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 24346	$ 24346
	DISTANCE WAGE	$ 34192	$ 0
	HOURLY WAGE	$ 0	$ 50797
	WAGE BURDEN	$ 6732	$ 8642

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
65,270	22.98	40.8	DRIVER	83,785	25.28	52.4
42,085	14.82	26.3	FUEL	42,085	12.70	26.3
16,405	5.78	10.3	REPAIRS	19,686	5.94	12.3
1,551	0.55	1.0	CLEANING	1,551	0.47	1.0
2,486	0.88	1.6	TRANSPORT	2,486	0.75	1.6
3,887	1.37	2.4	TIRES	6,609	1.99	4.1
131,684	46.38	82.4	TOTAL TRACTOR VARIABLE	156,202	47.13	97.7
			TRACTOR FIXED COSTS			
15,233	5.36	9.5	DEPRECIATION	15,233	4.60	9.5
3,525	1.24	2.2	LICENCES	3,525	1.06	2.2
18,758	6.60	11.7	TOTAL TRACTOR FIXED	18,758	5.66	11.7
150,442	52.98	94.1	TRACTOR TOTAL	174,960	52.79	109.4
			TRAILER VARIABLE COSTS			
9,048	3.19	5.7	REPAIRS	10,857	3.28	6.8
1,810	0.64	1.1	CLEANING	1,810	0.55	1.1
895	0.32	0.6	TRANSPORT	895	0.27	0.6
4,459	1.57	2.8	TIRES	7,358	2.22	4.6
16,212	5.72	10.2	TOTAL TRAILER VARIABLE	20,920	6.32	13.1
			TRAILER FIXED COSTS			
4,452	1.57	2.8	DEPRECIATION	4,452	1.34	2.8
20	0.01		LICENCES	20	0.01	
4,472	1.58	2.8	TOTAL TRAILER FIXED	4,472	1.35	2.8
20,684	7.30	13.0	TRAILER TOTAL	25,392	7.67	15.9
171,126	60.28	107.1	TOTAL VEHICLE COSTS	200,352	60.46	125.3
7,033	2.48	4.4	INSURANCE COSTS	8,234	2.48	5.1
32,818	11.55	20.5	ADMIN. AND INTEREST	38,423	11.59	24.0
			PICKUP AND DELIVERY			
23,442	8.25	14.7	PROFIT	27,445	8.28	17.2
234,419	82.56	146.7	TOTAL OPERATING COST	274,454	82.81	171.6

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 74,317 LBS.
ESTIMATED ANNUAL QUANTITY -- 18,579 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
236.1	TOTAL OPERATING COST	276.2

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MANITOBA

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
AVERAGE PAYLOAD	33710 KG.	33710 KG.
ESTIMATED ANNUAL QUANTITY	25283 TONNES	25283 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 36519	$ 36519
DISTANCE WAGE	$ 51288	$ 0
HOURLY WAGE	$ 0	$ 76196
WAGE BURDEN	$ 10098	$ 12962

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
97,905	22.98	40.8	DRIVER	125,677	25.28	52.4
63,127	14.82	26.3	FUEL	63,127	12.70	26.3
24,607	5.78	10.3	REPAIRS	29,529	5.94	12.3
2,327	0.55	1.0	CLEANING	2,327	0.47	1.0
2,486	0.58	1.0	TRANSPORT	2,486	0.50	1.0
5,831	1.37	2.4	TIRES	9,913	1.99	4.1
196,283	46.08	81.8	TOTAL TRACTOR VARIABLE	233,059	46.88	97.1
			TRACTOR FIXED COSTS			
15,233	3.58	6.3	DEPRECIATION	15,233	3.06	6.3
3,525	0.83	1.5	LICENCES	3,525	0.71	1.5
18,758	4.41	7.8	TOTAL TRACTOR FIXED	18,758	3.77	7.8
215,041	50.49	89.6	TRACTOR TOTAL	251,817	50.65	104.9
			TRAILER VARIABLE COSTS			
13,571	3.18	5.7	REPAIRS	16,286	3.28	6.8
2,714	0.64	1.1	CLEANING	2,714	0.55	1.1
895	0.21	0.4	TRANSPORT	895	0.18	0.4
6,689	1.57	2.8	TIRES	11,036	2.22	4.6
23,869	5.60	10.0	TOTAL TRAILER VARIABLE	30,931	6.23	12.9
			TRAILER FIXED COSTS			
4,452	1.04	1.9	DEPRECIATION	4,452	0.90	1.9
20			LICENCES	20		
4,472	1.04	1.9	TOTAL TRAILER FIXED	4,472	0.90	1.9
28,341	6.64	11.9	TRAILER TOTAL	35,403	7.13	14.8
243,382	57.13	101.5	TOTAL VEHICLE COSTS	287,220	57.78	119.7
10,002	2.35	4.2	INSURANCE COSTS	11,804	2.37	4.9
46,676	10.95	19.4	ADMIN. AND INTEREST	55,083	11.08	23.0
			PICKUP AND DELIVERY			
33,340	7.82	13.9	PROFIT	39,345	7.91	16.4
333,400	78.25	139.0	TOTAL OPERATING COST	393,452	79.14	164.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 74,317 LBS.
ESTIMATED ANNUAL QUANTITY -- 27,869 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
223.7	TOTAL OPERATING COST	263.9

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                     ONTARIO
COMMODITY -- DRY FREIGHT                    ANNUAL DISTANCE --  80000 KM.

A.   VEHICLE UTILIZATION                      PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                      63500 KG.         63500 KG.
     AVERAGE PAYLOAD                           31750 KG.         31750 KG.
     ESTIMATED ANNUAL QUANTITY               7938 TONNES       7938 TONNES
     TRIP RUNNING TIME                          5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                      1420 HRS.         1657 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                     $ 10354           $ 10354
     DISTANCE WAGE                               $ 13728               $ 0
     HOURLY WAGE                                     $ 0           $ 22617
     WAGE BURDEN                                  $ 3612            $ 4946

C.   TOTAL OPERATING COSTS
   PAVED ROADS                                                GRAVEL ROADS

             COST                                                  COST
              PER   COST                                            PER   COST
   TOTAL  RUNNING    PER                                TOTAL  RUNNING    PER
    COST     HOUR    KM.                                 COST     HOUR    KM.
       $        $                                           $        $
                         TRACTOR VARIABLE COSTS
  27,694    19.50   34.6   DRIVER                   37,917    22.88   47.4
  20,590    14.50   25.7   FUEL                     20,590    12.43   25.7
  10,440     7.35   13.1   REPAIRS                  12,527     7.56   15.7
     298     0.21    0.4   CLEANING                    298     0.18    0.4
   1,790     1.26    2.2   TRANSPORT                 1,790     1.08    2.2
   2,058     1.45    2.6   TIRES                     3,499     2.11    4.4
  62,870    44.27   78.6 TOTAL TRACTOR VARIABLE     76,621    46.24   95.8

                         TRACTOR FIXED COSTS
  14,572    10.26   18.2   DEPRECIATION             14,572     8.79   18.2
   2,339     1.65    2.9   LICENCES                  2,339     1.41    2.9
  16,911    11.91   21.1 TOTAL TRACTOR FIXED        16,911    10.20   21.1

  79,781    56.18   99.7 TRACTOR TOTAL              93,532    56.44  116.9

                         TRAILER VARIABLE COSTS
   5,145     3.62    6.4   REPAIRS                   6,174     3.73    7.7
   1,312     0.92    1.6   CLEANING                  1,312     0.79    1.6
   1,491     1.05    1.9   TRANSPORT                 1,491     0.90    1.9
   2,230     1.57    2.8   TIRES                     3,679     2.22    4.6
  10,178     7.16   12.7 TOTAL TRAILER VARIABLE     12,656     7.64   15.8

                         TRAILER FIXED COSTS
   4,200     2.96    5.3   DEPRECIATION              4,200     2.53    5.3
                           LICENCES
   4,200     2.96    5.3 TOTAL TRAILER FIXED         4,200     2.53    5.3

  14,378    10.12   18.0 TRAILER TOTAL              16,856    10.17   21.1

  94,159    66.30  117.7 TOTAL VEHICLE COSTS       110,388    66.61  138.0

   3,870     2.72    4.8 INSURANCE COSTS             4,537     2.74    5.7
  18,058    12.71   22.6 ADMIN. AND INTEREST        21,171    12.78   26.5
                         PICKUP AND DELIVERY
  12,899     9.08   16.1 PROFIT                     15,122     9.13   18.9
 128,986    90.81  161.2 TOTAL OPERATING COST      151,218    91.26  189.1


*************************************************************************
*       IMPERIAL EQUIVALENT SUMMARY                                     *
*                                                                       *
*       A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.              *
*            GROSS VEHICLE WEIGHT      --     139,992  LBS.             *
*            AVERAGE PAYLOAD           --      69,996  LBS.             *
*            ESTIMATED ANNUAL QUANTITY --       8,750  TONS             *
*                                                                       *
*       B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                       *
*       PAVED ROADS                        GRAVEL ROADS                 *
*                                                                       *
*                 259.4     TOTAL OPERATING COST   304.3                *
*************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES ONTARIO

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	63500 KG.	63500 KG.
	AVERAGE PAYLOAD	31750 KG.	31750 KG.
	ESTIMATED ANNUAL QUANTITY	15875 TONNES	15875 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 20708	$ 20708
	DISTANCE WAGE	$ 27456	$ 0
	HOURLY WAGE	$ 0	$ 45235
	WAGE BURDEN	$ 7225	$ 9891

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
55,389	19.50	34.6	DRIVER	75,834	22.88	47.4
41,181	14.50	25.7	FUEL	41,181	12.43	25.7
20,879	7.35	13.0	REPAIRS	25,055	7.56	15.7
597	0.21	0.4	CLEANING	597	0.18	0.4
1,790	0.63	1.1	TRANSPORT	1,790	0.54	1.1
4,116	1.45	2.6	TIRES	6,997	2.11	4.4
123,952	43.64	77.4	TOTAL TRACTOR VARIABLE	151,454	45.70	94.7
			TRACTOR FIXED COSTS			
14,572	5.13	9.1	DEPRECIATION	14,572	4.40	9.1
2,339	0.82	1.5	LICENCES	2,339	0.71	1.5
16,911	5.95	10.6	TOTAL TRACTOR FIXED	16,911	5.11	10.6
140,863	49.59	88.0	TRACTOR TOTAL	168,365	50.81	105.3
			TRAILER VARIABLE COSTS			
10,290	3.62	6.4	REPAIRS	12,348	3.73	7.7
2,625	0.92	1.6	CLEANING	2,625	0.79	1.6
1,491	0.52	0.9	TRANSPORT	1,491	0.45	0.9
4,459	1.57	2.8	TIRES	7,358	2.22	4.6
18,865	6.63	11.7	TOTAL TRAILER VARIABLE	23,822	7.19	14.8
			TRAILER FIXED COSTS			
4,200	1.48	2.6	DEPRECIATION	4,200	1.27	2.6
			LICENCES			
4,200	1.48	2.6	TOTAL TRAILER FIXED	4,200	1.27	2.6
23,065	8.11	14.3	TRAILER TOTAL	28,022	8.46	17.4
163,928	57.70	102.3	TOTAL VEHICLE COSTS	196,387	59.27	122.7
6,737	2.37	4.2	INSURANCE COSTS	8,071	2.44	5.0
31,438	11.07	19.6	ADMIN. AND INTEREST	37,663	11.36	23.5
			PICKUP AND DELIVERY			
22,456	7.91	14.0	PROFIT	26,902	8.12	16.8
224,559	79.05	140.1	TOTAL OPERATING COST	269,023	81.19	168.0

IMPERIAL EQUIVALENT SUMMARY

A.	ANNUAL DISTANCE TRAVELLED	--	99,424 MI.
	GROSS VEHICLE WEIGHT	--	139,992 LBS.
	AVERAGE PAYLOAD	--	69,996 LBS.
	ESTIMATED ANNUAL QUANTITY	--	17,499 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
225.5	TOTAL OPERATING COST	270.4

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                          ONTARIO

COMMODITY -- DRY FREIGHT                         ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                       63500 KG.          63500 KG.
      AVERAGE PAYLOAD                            31750 KG.          31750 KG.
      ESTIMATED ANNUAL QUANTITY               23813 TONNES       23813 TONNES
      TRIP RUNNING TIME                           5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                       4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                      $ 31062            $ 31062
      DISTANCE WAGE                                $ 41184                $ 0
      HOURLY WAGE                                      $ 0            $ 67852
      WAGE BURDEN                                  $ 10837            $ 14837

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                           G R A V E L   R O A D S

                COST                                                COST
                 PER       COST                                      PER      COST
   TOTAL     RUNNING        PER                          TOTAL   RUNNING       PER
    COST        HOUR        KM.                           COST      HOUR       KM.
       $           $                                         $         $
                               TRACTOR VARIABLE COSTS
  83,083       19.50       34.6   DRIVER               113,751     22.88      47.4
  61,771       14.50       25.7   FUEL                  61,771     12.43      25.7
  31,319        7.35       13.0   REPAIRS               37,582      7.56      15.7
     895        0.21        0.4   CLEANING                 895      0.18       0.4
   1,790        0.42        0.7   TRANSPORT              1,790      0.36       0.7
   6,174        1.45        2.6   TIRES                 10,496      2.11       4.4
 185,032       43.43       77.0 TOTAL TRACTOR VARIABLE 226,285     45.52      94.3

                               TRACTOR FIXED COSTS
  14,572        3.42        6.1   DEPRECIATION          14,572      2.93       6.1
   2,339        0.55        1.0   LICENCES               2,339      0.47       1.0
  16,911        3.97        7.1 TOTAL TRACTOR FIXED     16,911      3.40       7.1

 201,943       47.40       84.1 TRACTOR TOTAL          243,196     48.92     101.4

                               TRAILER VARIABLE COSTS
  15,436        3.62        6.4   REPAIRS               18,523      3.73       7.7
   3,937        0.92        1.6   CLEANING               3,937      0.79       1.6
   1,491        0.35        0.6   TRANSPORT              1,491      0.30       0.6
   6,689        1.57        2.8   TIRES                 11,036      2.22       4.6
  27,553        6.46       11.4 TOTAL TRAILER VARIABLE  34,987      7.04      14.5

                               TRAILER FIXED COSTS
   4,200        0.99        1.8   DEPRECIATION           4,200      0.84       1.8
                                  LICENCES
   4,200        0.99        1.8 TOTAL TRAILER FIXED      4,200      0.84       1.8

  31,753        7.45       13.2 TRAILER TOTAL           39,187      7.88      16.3

 233,696       54.85       97.3 TOTAL VEHICLE COSTS    282,383     56.80     117.7

   9,604        2.25        4.0 INSURANCE COSTS         11,605      2.33       4.8
  44,818       10.52       18.7 ADMIN. AND INTEREST     54,156     10.89      22.6
                                PICKUP AND DELIVERY
  32,013        7.51       13.3 PROFIT                  38,683      7.78      16.1
 320,131       75.13      133.3 TOTAL OPERATING COST   386,827     77.80     161.2


******************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                            *
*          A.    ANNUAL DISTANCE TRAVELLED --     149,136  MI.               *
*                GROSS VEHICLE WEIGHT      --     139,992 LBS.               *
*                AVERAGE PAYLOAD           --      69,996 LBS.               *
*                ESTIMATED ANNUAL QUANTITY --      26,249 TONS               *
*                                                                            *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                            *
*          P A V E D   R O A D S              G R A V E L   R O A D S        *
*                                                                            *
*                  214.5     TOTAL OPERATING COST    259.4                   *
******************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                                  QUEBEC
COMMODITY -- DRY FREIGHT                              ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                              PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             57500 KG.           57500 KG.
      AVERAGE PAYLOAD                                  29930 KG.           29930 KG.
      ESTIMATED ANNUAL QUANTITY                      7483 TONNES         7483 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                              1420 HRS.           1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 8954              $ 8954
      DISTANCE WAGE                                     $ 12824                 $ 0
      HOURLY WAGE                                           $ 0             $ 20476
      WAGE BURDEN                                        $ 2613              $ 3532
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

             COST                                                     COST
              PER      COST                                            PER      COST
  TOTAL   RUNNING       PER                                 TOTAL  RUNNING       PER
   COST      HOUR       KM.                                  COST     HOUR       KM.
      $         $                                               $        $
                           TRACTOR VARIABLE COSTS
 24,391     17.17      30.5   DRIVER                       32,962    19.89      41.2
 22,850     16.09      28.6   FUEL                         22,850    13.79      28.6
 10,589      7.46      13.2   REPAIRS                      12,706     7.67      15.9
    249      0.18       0.3   CLEANING                        249     0.15       0.3
  2,187      1.54       2.7   TRANSPORT                     2,187     1.32       2.7
  2,172      1.53       2.7   TIRES                         3,693     2.23       4.6
 62,438     43.97      78.0 TOTAL TRACTOR VARIABLE         74,647    45.05      93.3

                           TRACTOR FIXED COSTS
 15,765     11.10      19.7   DEPRECIATION                 15,765     9.51      19.7
  2,756      1.94       3.4   LICENCES                      2,756     1.66       3.4
 18,521     13.04      23.1 TOTAL TRACTOR FIXED            18,521    11.17      23.1

 80,959     57.01     101.1 TRACTOR TOTAL                  93,168    56.22     116.4

                           TRAILER VARIABLE COSTS
  4,847      3.41       6.1   REPAIRS                       5,816     3.51       7.3
  1,253      0.88       1.6   CLEANING                      1,253     0.76       1.6
  1,591      1.12       2.0   TRANSPORT                     1,591     0.96       2.0
  2,344      1.65       2.9   TIRES                         3,867     2.33       4.8
 10,035      7.06      12.6 TOTAL TRAILER VARIABLE         12,527     7.56      15.7

                           TRAILER FIXED COSTS
  4,578      3.22       5.7   DEPRECIATION                  4,578     2.76       5.7
     86      0.06       0.1   LICENCES                         86     0.05       0.1
  4,664      3.28       5.8 TOTAL TRAILER FIXED             4,664     2.81       5.8

 14,699     10.34      18.4 TRAILER TOTAL                  17,191    10.37      21.5

 95,658     67.35     119.5 TOTAL VEHICLE COSTS           110,359    66.59     137.9

  3,931      2.77       4.9 INSURANCE COSTS                 4,535     2.74       5.7
 18,345     12.92      22.9 ADMIN. AND INTEREST            21,165    12.77      26.5
                            PICKUP AND DELIVERY
 13,104      9.23      16.4 PROFIT                         15,118     9.12      18.9
131,038     92.27     163.7 TOTAL OPERATING COST          151,177    91.22     189.0


*********************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                               *
*          A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                   *
*               GROSS VEHICLE WEIGHT      --     126,765  LBS.                  *
*               AVERAGE PAYLOAD           --      65,984  LBS.                  *
*               ESTIMATED ANNUAL QUANTITY --       8,249  TONS                  *
*                                                                               *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                      *
*                                                                               *
*          P A V E D  R O A D S              G R A V E L  R O A D S             *
*                                                                               *
*                263.4     TOTAL OPERATING COST    304.2                        *
*********************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                                QUEBEC

COMMODITY -- DRY FREIGHT                       ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          57500 KG.           57500 KG.
      AVERAGE PAYLOAD                               29930 KG.           29930 KG.
      ESTIMATED ANNUAL QUANTITY                   14965 TONNES        14965 TONNES
      TRIP RUNNING TIME                               5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.           3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                        $ 17908             $ 17908
      DISTANCE WAGE                                  $ 25648                 $ 0
      HOURLY WAGE                                        $ 0             $ 40953
      WAGE BURDEN                                     $ 5227              $ 7063

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                             G R A V E L   R O A D S

               COST                                                 COST
                PER      COST                                        PER      COST
   TOTAL     RUNNING      PER                            TOTAL     RUNNING     PER
    COST        HOUR      KM.                             COST        HOUR     KM.
       $           $                                         $           $
                                 TRACTOR VARIABLE COSTS
  48,783       17.17     30.5      DRIVER                 65,924       19.89    41.2
  45,700       16.09     28.6      FUEL                   45,700       13.79    28.6
  21,177        7.46     13.2      REPAIRS                25,413        7.67    15.9
     497        0.17      0.3      CLEANING                  497        0.15     0.3
   2,187        0.77      1.4      TRANSPORT               2,187        0.66     1.4
   4,345        1.53      2.7      TIRES                   7,386        2.23     4.6
 122,689       43.19     76.7    TOTAL TRACTOR VARIABLE  147,107       44.39    92.0

                                 TRACTOR FIXED COSTS
  15,765        5.55      9.9      DEPRECIATION           15,765        4.76     9.9
   2,756        0.97      1.7      LICENCES                2,756        0.83     1.7
  18,521        6.52     11.6    TOTAL TRACTOR FIXED      18,521        5.59    11.6

 141,210       49.71     88.3    TRACTOR TOTAL           165,628       49.98   103.6

                                 TRAILER VARIABLE COSTS
   9,694        3.41      6.1      REPAIRS                11,633        3.51     7.3
   2,505        0.88      1.6      CLEANING                2,505        0.76     1.6
   1,591        0.56      1.0      TRANSPORT               1,591        0.48     1.0
   4,688        1.65      2.9      TIRES                   7,735        2.33     4.8
  18,478        6.50     11.6    TOTAL TRAILER VARIABLE   23,464        7.08    14.7

                                 TRAILER FIXED COSTS
   4,578        1.61      2.9      DEPRECIATION            4,578        1.38     2.9
      86        0.03      0.1      LICENCES                   86        0.03     0.1
   4,664        1.64      3.0    TOTAL TRAILEP FIXED       4,664        1.41     3.0

  23,142        8.14     14.6    TRAILER TOTAL            28,128        8.49    17.7

 164,352       57.85    102.9    TOTAL VEHICLE COSTS     193,756       58.47   121.3

   6,754        2.38      4.2    INSURANCE COSTS           7,963        2.40     5.0
  31,520       11.10     19.7    ADMIN. AND INTEREST      37,159       11.21    23.2
                                 PICKUP AND DELIVERY
  22,514        7.93     14.1    PROFIT                   26,542        8.01    16.6
 225,140       79.26    140.9    TOTAL OPERATING COST    265,420       80.09   166.1


***********************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                 *
*          A.    ANNUAL DISTANCE TRAVELLED --       99,424  MI.                   *
*                GROSS VEHICLE WEIGHT      --      126,765 LBS.                   *
*                AVERAGE PAYLOAD           --       65,984 LBS.                   *
*                ESTIMATED ANNUAL QUANTITY --       16,496 TONS                   *
*                                                                                 *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                       *
*                                                                                 *
*          P A V E D   R O A D S             G R A V E L   R O A D S              *
*                                                                                 *
*                     226.8     TOTAL OPERATING COST   267.3                      *
***********************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES QUEBEC

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

	PAVED ROAD	GRAVEL ROAD
A. VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	57500 KG.	57500 KG.
AVERAGE PAYLOAD	29930 KG.	29930 KG.
ESTIMATED ANNUAL QUANTITY	22448 TONNES	22448 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 26862	$ 26862
DISTANCE WAGE	$ 38472	$ 0
HOURLY WAGE	$ 0	$ 61429
WAGE BURDEN	$ 7840	$ 10595

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
73,174	17.17	30.5	DRIVER	98,886	19.89	41.2
68,551	16.09	28.6	FUEL	68,551	13.79	28.6
31,766	7.46	13.2	REPAIRS	38,119	7.67	15.9
746	0.18	0.3	CLEANING	746	0.15	0.3
2,187	0.51	0.9	TRANSPORT	2,187	0.44	0.9
6,517	1.53	2.7	TIRES	11,079	2.23	4.6
182,941	42.94	76.2	TOTAL TRACTOR VARIABLE	219,568	44.17	91.5
			TRACTOR FIXED COSTS			
15,765	3.70	6.6	DEPRECIATION	15,765	3.17	6.6
2,756	0.65	1.1	LICENCES	2,756	0.55	1.1
18,521	4.35	7.7	TOTAL TRACTOR FIXED	18,521	3.72	7.7
201,462	47.29	83.9	TRACTOR TOTAL	238,089	47.89	99.2
			TRAILER VARIABLE COSTS			
14,541	3.41	6.1	REPAIRS	17,449	3.51	7.3
3,758	0.88	1.6	CLEANING	3,758	0.76	1.6
1,591	0.37	0.7	TRANSPORT	1,591	0.32	0.7
7,032	1.65	2.9	TIRES	11,602	2.33	4.8
26,922	6.31	11.3	TOTAL TRAILER VARIABLE	34,400	6.92	14.4
			TRAILER FIXED COSTS			
4,578	1.07	1.9	DEPRECIATION	4,578	0.92	1.9
86	0.02		LICENCES	86	0.02	
4,664	1.09	1.9	TOTAL TRAILER FIXED	4,664	0.94	1.9
31,586	7.40	13.2	TRAILER TOTAL	39,064	7.86	16.3
233,048	54.69	97.1	TOTAL VEHICLE COSTS	277,153	55.75	115.5
9,577	2.25	4.0	INSURANCE COSTS	11,390	2.29	4.7
44,694	10.49	18.6	ADMIN. AND INTEREST	53,153	10.69	22.1
			PICKUP AND DELIVERY			
31,924	7.49	13.3	PROFIT	37,966	7.64	15.8
319,243	74.92	133.0	TOTAL OPERATING COST	379,662	76.37	158.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 126,765 LBS.
AVERAGE PAYLOAD -- 65,984 LBS.
ESTIMATED ANNUAL QUANTITY -- 24,744 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
214.0	TOTAL OPERATING COST	254.4

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                          MARITIMES

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          56500 KG.         56500 KG.
      AVERAGE PAYLOAD                               33210 KG.         33210 KG.
      ESTIMATED ANNUAL QUANTITY                  8303 TONNES       8303 TONNES
      TRIP RUNNING TIME                               5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                           1420 HRS.         1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 7648            $ 7648
      DISTANCE WAGE                                   $ 11208               $ 0
      HOURLY WAGE                                         $ 0           $ 16139
      WAGE BURDEN                                      $ 2074            $ 2617

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                           G R A V E L   R O A D S

             COST                                                COST
              PER     COST                                        PER      COST
  TOTAL   RUNNING      PER                              TOTAL  RUNNING      PER
   COST      HOUR      KM.                               COST     HOUR      KM.
      $         $                                           $        $
                           TRACTOR VARIABLE COSTS
 20,930     14.74     26.2   DRIVER                    26,404    15.93     33.0
 22,448     15.80     28.1   FUEL                      22,448    13.55     28.1
 10,171      7.16     12.7   REPAIRS                   12,205     7.37     15.3
    199      0.14      0.2   CLEANING                     199     0.12      0.2
  1,988      1.40      2.5   TRANSPORT                  1,988     1.20      2.5
  1,849      1.30      2.3   TIRES                      3,144     1.90      3.9
 57,585     40.54     72.0 TOTAL TRACTOR VARIABLE      66,388    40.07     83.0

                           TRACTOR FIXED COSTS
 16,173     11.39     20.2   DEPRECIATION              16,173     9.76     20.2
  1,503      1.06      1.9   LICENCES                   1,503     0.91      1.9
 17,676     12.45     22.1 TOTAL TRACTOR FIXED         17,676    10.67     22.1

 75,261     52.99     94.1 TRACTOR TOTAL               84,064    50.74    105.1

                           TRAILER VARIABLE COSTS
  4,939      3.48      6.2   REPAIRS                    5,927     3.58      7.4
    547      0.39      0.7   CLEANING                     547     0.33      0.7
  1,591      1.12      2.0   TRANSPORT                  1,591     0.96      2.0
  2,446      1.72      3.1   TIRES                      4,036     2.44      5.0
  9,523      6.71     12.0 TOTAL TRAILER VARIABLE      12,101     7.31     15.1

                           TRAILER FIXED COSTS
  4,620      3.25      5.8   DEPRECIATION               4,620     2.79      5.8
     18      0.01            LICENCES                      18     0.01
  4,638      3.26      5.8 TOTAL TRAILER FIXED          4,638     2.80      5.8

 14,161      9.97     17.8 TRAILER TOTAL               16,739    10.11     20.9

 89,422     62.96    111.9 TOTAL VEHICLE COSTS        100,803    60.85    126.0

  3,675      2.59      4.6 INSURANCE COSTS              4,143     2.50      5.2
 17,150     12.07     21.4 ADMIN. AND INTEREST         19,332    11.67     24.2
                           PICKUP AND DELIVERY
 12,250      8.62     15.3 PROFIT                      13,809     8.33     17.3
122,497     86.24    153.2 TOTAL OPERATING COST       138,087    83.35    172.7


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*             GROSS VEHICLE WEIGHT      --     124,560 LBS.                *
*             AVERAGE PAYLOAD           --      73,215 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       9,152 TONS                *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D   R O A D S               G R A V E L   R O A D S       *
*                                                                          *
*                 246.5     TOTAL OPERATING COST    277.9                  *
****************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MARITIMES

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
	AVERAGE PAYLOAD	33210 KG.	33210 KG.
	ESTIMATED ANNUAL QUANTITY	16605 TONNES	16605 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 15295	$ 15295
	DISTANCE WAGE	$ 22416	$ 0
	HOURLY WAGE	$ 0	$ 32278
	WAGE BURDEN	$ 4148	$ 5233

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
41,859	14.74	26.2	DRIVER	52,806	15.93	33.0
44,897	15.81	28.1	FUEL	44,897	13.55	28.1
20,342	7.16	12.7	REPAIRS	24,411	7.37	15.3
398	0.14	0.2	CLEANING	398	0.12	0.2
1,988	0.70	1.2	TRANSPORT	1,988	0.60	1.2
3,699	1.30	2.3	TIRES	6,288	1.90	3.9
113,183	39.85	70.7	TOTAL TRACTOR VARIABLE	130,788	39.47	81.7
			TRACTOR FIXED COSTS			
16,173	5.69	10.1	DEPRECIATION	16,173	4.88	10.1
1,503	0.53	0.9	LICENCES	1,503	0.45	0.9
17,676	6.22	11.0	TOTAL TRACTOR FIXED	17,676	5.33	11.0
130,859	46.07	81.7	TRACTOR TOTAL	148,464	44.80	92.7
			TRAILER VARIABLE COSTS			
9,879	3.48	6.2	REPAIRS	11,855	3.58	7.4
1,094	0.39	0.7	CLEANING	1,094	0.33	0.7
1,591	0.56	1.0	TRANSPORT	1,591	0.48	1.0
4,892	1.72	3.1	TIRES	8,071	2.44	5.0
17,456	6.15	11.0	TOTAL TRAILER VARIABLE	22,611	6.83	14.1
			TRAILER FIXED COSTS			
4,620	1.63	2.9	DEPRECIATION	4,620	1.39	2.9
18	0.01		LICENCES	18	0.01	
4,638	1.64	2.9	TOTAL TRAILER FIXED	4,638	1.40	2.9
22,094	7.79	13.9	TRAILER TOTAL	27,249	8.23	17.0
152,953	53.86	95.6	TOTAL VEHICLE COSTS	175,713	53.03	109.7
6,286	2.21	3.9	INSURANCE COSTS	7,221	2.18	4.5
29,333	10.33	18.3	ADMIN. AND INTEREST	33,698	10.17	21.1
			PICKUP AND DELIVERY			
20,952	7.38	13.1	PROFIT	24,070	7.26	15.0
209,524	73.78	130.9	TOTAL OPERATING COST	240,702	72.64	150.3

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 73,215 LBS.
ESTIMATED ANNUAL QUANTITY -- 18,304 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
210.7	TOTAL OPERATING COST	241.9

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MARITIMES

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
AVERAGE PAYLOAD	33210 KG.	33210 KG.
ESTIMATED ANNUAL QUANTITY	24908 TONNES	24908 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 22943	$ 22943
DISTANCE WAGE	$ 33624	$ 0
HOURLY WAGE	$ 0	$ 48417
WAGE BURDEN	$ 6222	$ 7850

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
62,789	14.74	26.2	DRIVER	79,210	15.93	33.0
67,345	15.81	28.1	FUEL	67,345	13.55	28.1
30,513	7.16	12.7	REPAIRS	36,616	7.37	15.3
597	0.14	0.2	CLEANING	597	0.12	0.2
1,988	0.47	0.8	TRANSPORT	1,988	0.40	0.8
5,548	1.30	2.3	TIRES	9,431	1.90	3.9
168,780	39.62	70.3	TOTAL TRACTOR VARIABLE	195,187	39.27	81.3
			TRACTOR FIXED COSTS			
16,173	3.80	6.7	DEPRECIATION	16,173	3.25	6.7
1,503	0.35	0.6	LICENCES	1,503	0.30	0.6
17,676	4.15	7.3	TOTAL TRACTOR FIXED	17,676	3.55	7.3
186,456	43.77	77.6	TRACTOR TOTAL	212,863	42.82	88.6
			TRAILER VARIABLE COSTS			
14,818	3.48	6.2	REPAIRS	17,782	3.58	7.4
1,640	0.38	0.7	CLEANING	1,640	0.33	0.7
1,591	0.37	0.7	TRANSPORT	1,591	0.32	0.7
7,337	1.72	3.1	TIRES	12,107	2.44	5.0
25,386	5.95	10.7	TOTAL TRAILER VARIABLE	33,120	6.67	13.8
			TRAILER FIXED COSTS			
4,620	1.08	1.9	DEPRECIATION	4,620	0.93	1.9
18			LICENCES	18		
4,638	1.08	1.9	TOTAL TRAILER FIXED	4,638	0.93	1.9
30,024	7.03	12.6	TRAILER TOTAL	37,758	7.60	15.7
216,480	50.80	90.2	TOTAL VEHICLE COSTS	250,621	50.42	104.3
8,897	2.09	3.7	INSURANCE COSTS	10,300	2.07	4.3
41,517	9.74	17.3	ADMIN. AND INTEREST	48,065	9.67	20.0
29,655	6.96	12.4	PICKUP AND DELIVERY PROFIT	34,332	6.91	14.3
296,549	69.59	123.6	TOTAL OPERATING COST	343,318	69.07	142.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 73,215 LBS.
ESTIMATED ANNUAL QUANTITY -- 27,456 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
198.9	TOTAL OPERATING COST	230.0

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES — NEWFOUNDLAND

COMMODITY -- DRY FREIGHT — ANNUAL DISTANCE -- 80000 KM.

A.	PAVED ROAD	GRAVEL ROAD
VEHICLE UTILIZATION		
GROSS VEHICLE WEIGHT	52500 KG.	52500 KG.
AVERAGE PAYLOAD	27560 KG.	27560 KG.
ESTIMATED ANNUAL QUANTITY	6890 TONNES	6890 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B.		
DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 5359	$ 5359
DISTANCE WAGE	$ 8448	$ 0
HOURLY WAGE	$ 0	$ 13078
WAGE BURDEN	$ 1519	$ 2028

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
15,326	10.79	19.2	DRIVER	20,465	12.35	25.6
23,955	16.87	29.9	FUEL	23,955	14.46	29.9
9,679	6.81	12.1	REPAIRS	11,615	7.01	14.5
398	0.28	0.5	CLEANING	398	0.24	0.5
1,889	1.33	2.4	TRANSPORT	1,889	1.14	2.4
1,969	1.39	2.5	TIRES	3,347	2.02	4.2
53,216	37.47	66.6	TOTAL TRACTOR VARIABLE	61,669	37.22	77.1
			TRACTOR FIXED COSTS			
16,582	11.67	20.7	DEPRECIATION	16,582	10.01	20.7
1,848	1.30	2.3	LICENCES	1,848	1.12	2.3
18,430	12.97	23.0	TOTAL TRACTOR FIXED	18,430	11.13	23.0
71,646	50.44	89.6	TRACTOR TOTAL	80,099	48.35	100.1
			TRAILER VARIABLE COSTS			
5,294	3.73	6.6	REPAIRS	6,353	3.83	7.9
497	0.35	0.6	CLEANING	497	0.30	0.6
1,790	1.26	2.2	TRANSPORT	1,790	1.08	2.2
2,446	1.72	3.1	TIRES	4,036	2.44	5.0
10,027	7.06	12.5	TOTAL TRAILER VARIABLE	12,676	7.65	15.7
			TRAILER FIXED COSTS			
4,704	3.31	5.9	DEPRECIATION	4,704	2.84	5.9
50	0.04	0.1	LICENCES	50	0.03	0.1
4,754	3.35	6.0	TOTAL TRAILER FIXED	4,754	2.87	6.0
14,781	10.41	18.5	TRAILER TOTAL	17,430	10.52	21.7
86,427	60.85	108.1	TOTAL VEHICLE COSTS	97,529	58.87	121.8
3,552	2.50	4.4	INSURANCE COSTS	4,008	2.42	5.0
16,575	11.67	20.7	ADMIN. AND INTEREST	18,704	11.29	23.4
			PICKUP AND DELIVERY			
11,839	8.34	14.8	PROFIT	13,360	8.06	16.7
118,393	83.36	148.0	TOTAL OPERATING COST	133,601	80.64	166.9

IMPERIAL EQUIVALENT SUMMARY

A.

ANNUAL DISTANCE TRAVELLED --	49,712 MI.
GROSS VEHICLE WEIGHT --	115,742 LBS.
AVERAGE PAYLOAD --	60,759 LBS.
ESTIMATED ANNUAL QUANTITY --	7,595 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
238.2	TOTAL OPERATING COST	268.6

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                       NEWFOUNDLAND

COMMODITY -- DRY FREIGHT                          ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          52500 KG.          52500 KG.
      AVERAGE PAYLOAD                               27560 KG.          27560 KG.
      ESTIMATED ANNUAL QUANTITY                  13780 TONNES       13780 TONNES
      TRIP RUNNING TIME                               5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.          3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                         $ 10718            $ 10718
      DISTANCE WAGE                                   $ 16896                $ 0
      HOURLY WAGE                                         $ 0            $ 26157
      WAGE BURDEN                                      $ 3038             $ 4056

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S

            COST                                                     COST
             PER     COST                                             PER     COST
  TOTAL  RUNNING      PER                                  TOTAL  RUNNING      PER
   COST     HOUR      KM.                                   COST     HOUR      KM.
      $        $                                               $        $
                          TRACTOR VARIABLE COSTS
 30,652    10.79     19.2   DRIVER                        40,931    12.35     25.6
 47,910    16.87     29.9   FUEL                          47,910    14.46     29.9
 19,358     6.81     12.1   REPAIRS                       23,229     7.01     14.5
    795     0.28      0.5   CLEANING                         795     0.24      0.5
  1,889     0.66      1.2   TRANSPORT                      1,889     0.57      1.2
  3,937     1.39      2.5   TIRES                          6,693     2.02      4.2
104,541    36.80     65.4 TOTAL TRACTOR VARIABLE         121,447    36.65     75.9

                          TRACTOR FIXED COSTS
 16,582     5.84     10.4   DEPRECIATION                  16,582     5.00     10.4
  1,848     0.65      1.2   LICENCES                       1,848     0.56      1.2
 18,430     6.49     11.6 TOTAL TRACTOR FIXED             18,430     5.56     11.6

122,971    43.29     77.0 TRACTOR TOTAL                  139,877    42.21     87.5

                          TRAILER VARIABLE COSTS
 10,589     3.73      6.6   REPAIRS                       12,706     3.83      7.9
    994     0.35      0.6   CLEANING                         994     0.30      0.6
  1,790     0.63      1.1   TRANSPORT                      1,790     0.54      1.1
  4,892     1.72      3.1   TIRES                          8,071     2.44      5.0
 18,265     6.43     11.4 TOTAL TRAILER VARIABLE          23,561     7.11     14.6

                          TRAILER FIXED COSTS
  4,704     1.66      2.9   DEPRECIATION                   4,704     1.42      2.9
     50     0.02            LICENCES                          50     0.02
  4,754     1.68      2.9 TOTAL TRAILER FIXED              4,754     1.44      2.9

 23,019     8.11     14.3 TRAILER TOTAL                   28,315     8.55     17.5

145,990    51.40     91.3 TOTAL VEHICLE COSTS            168,192    50.76    105.0

  6,000     2.11      3.8 INSURANCE COSTS                  6,912     2.09      4.3
 27,998     9.86     17.5 ADMIN. AND INTEREST             32,256     9.73     20.2
                          PICKUP AND DELIVERY
 19,999     7.04     12.5 PROFIT                          23,040     6.95     14.4
199,987    70.41    125.1 TOTAL OPERATING COST           230,400    69.53    143.9


*************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*          A.   ANNUAL DISTANCE TRAVELLED --      99,424  MI.            *
*               GROSS VEHICLE WEIGHT      --     115,742  LBS.           *
*               AVERAGE PAYLOAD           --      60,759  LBS.           *
*               ESTIMATED ANNUAL QUANTITY --      15,190  TONS           *
*                                                                       *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)              *
*                                                                       *
*          P A V E D  R O A D S             G R A V E L  R O A D S       *
*                                                                       *
*                   201.3     TOTAL OPERATING COST    231.6             *
*************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES NEWFOUNDLAND

COMMODITY -- DRY FREIGHT

ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	52500 KG.	52500 KG.
AVERAGE PAYLOAD	27560 KG.	27560 KG.
ESTIMATED ANNUAL QUANTITY	20670 TONNES	20670 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 16077	$ 16077
DISTANCE WAGE	$ 25344	$ 0
HOURLY WAGE	$ 0	$ 39235
WAGE BURDEN	$ 4556	$ 6084

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
45,977	10.79	19.2	DRIVER	61,396	12.35	25.6
71,865	16.87	29.9	FUEL	71,865	14.46	29.9
29,037	6.81	12.1	REPAIRS	34,844	7.01	14.5
1,193	0.28	0.5	CLEANING	1,193	0.24	0.5
1,889	0.44	0.8	TRANSPORT	1,889	0.38	0.8
5,906	1.39	2.5	TIRES	10,040	2.02	4.2
155,867	36.58	65.0	TOTAL TRACTOR VARIABLE	181,227	36.46	75.5
			TRACTOR FIXED COSTS			
16,582	3.89	6.9	DEPRECIATION	16,582	3.34	6.9
1,848	0.43	0.8	LICENCES	1,848	0.37	0.8
18,430	4.32	7.7	TOTAL TRACTOR FIXED	18,430	3.71	7.7
174,297	40.90	72.7	TRACTOR TOTAL	199,657	40.17	83.2
			TRAILER VARIABLE COSTS			
15,883	3.73	6.6	REPAIRS	19,060	3.83	7.9
1,491	0.35	0.6	CLEANING	1,491	0.30	0.6
1,790	0.42	0.7	TRANSPORT	1,790	0.36	0.7
7,337	1.72	3.1	TIRES	12,107	2.44	5.0
26,501	6.22	11.0	TOTAL TRAILER VARIABLE	34,448	6.93	14.2
			TRAILER FIXED COSTS			
4,704	1.10	2.0	DEPRECIATION	4,704	0.95	2.0
50	0.01		LICENCES	50	0.01	
4,754	1.11	2.0	TOTAL TRAILER FIXED	4,754	0.96	2.0
31,255	7.33	13.0	TRAILER TOTAL	39,202	7.89	16.2
205,552	48.23	85.7	TOTAL VEHICLE COSTS	238,859	48.06	99.4
8,447	1.98	3.5	INSURANCE COSTS	9,816	1.97	4.1
39,421	9.25	16.4	ADMIN. AND INTEREST	45,808	9.21	19.1
			PICKUP AND DELIVERY			
28,158	6.61	11.7	PROFIT	32,720	6.58	13.6
281,578	66.07	117.3	TOTAL OPERATING COST	327,203	65.82	136.2

IMPERIAL EQUIVALENT SUMMARY

A.		
ANNUAL DISTANCE TRAVELLED	--	149,136 MI.
GROSS VEHICLE WEIGHT	--	115,742 LBS.
AVERAGE PAYLOAD	--	60,759 LBS.
ESTIMATED ANNUAL QUANTITY	--	22,785 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
188.8	TOTAL OPERATING COST	219.2

CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES YUKON

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	63300 KG.	63300 KG.
AVERAGE PAYLOAD	38320 KG.	38320 KG.
ESTIMATED ANNUAL QUANTITY	9580 TONNES	9580 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 16808	$ 16808
DISTANCE WAGE	$ 21840	$ 0
HOURLY WAGE	$ 0	$ 31861
WAGE BURDEN	$ 5411	$ 6814

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
44,059	31.02	55.1	DRIVER	55,483	33.48	69.4
23,812	16.77	29.8	FUEL	23,812	14.37	29.8
10,738	7.56	13.4	REPAIRS	12,885	7.78	16.1
646	0.45	0.8	CLEANING	646	0.39	0.8
3,778	2.66	4.7	TRANSPORT	3,778	2.28	4.7
3,480	2.45	4.4	TIRES	5,916	3.57	7.4
86,513	60.91	108.2	TOTAL TRACTOR VARIABLE	102,520	61.87	128.2
			TRACTOR FIXED COSTS			
14,251	10.03	17.8	DEPRECIATION	14,251	8.60	17.8
1,740	1.23	2.2	LICENCES	1,740	1.05	2.2
15,991	11.26	20.0	TOTAL TRACTOR FIXED	15,991	9.65	20.0
102,504	72.17	128.2	TRACTOR TOTAL	118,511	71.52	148.2
			TRAILER VARIABLE COSTS			
5,667	3.99	7.1	REPAIRS	6,801	4.10	8.5
795	0.56	1.0	CLEANING	795	0.48	1.0
2,684	1.89	3.4	TRANSPORT	2,684	1.62	3.4
5,344	3.76	6.7	TIRES	8,818	5.32	11.0
14,490	10.20	18.2	TOTAL TRAILER VARIABLE	19,098	11.52	23.9
			TRAILER FIXED COSTS			
4,200	2.96	5.3	DEPRECIATION	4,200	2.53	5.3
20	0.01		LICENCES	20	0.01	
4,220	2.97	5.3	TOTAL TRAILER FIXED	4,220	2.54	5.3
18,710	13.17	23.5	TRAILER TOTAL	23,318	14.06	29.2
121,214	85.34	151.7	TOTAL VEHICLE COSTS	141,829	85.58	177.4
4,981	3.51	6.2	INSURANCE COSTS	5,829	3.52	7.3
23,247	16.37	29.1	ADMIN. AND INTEREST	27,200	16.41	34.0
			PICKUP AND DELIVERY			
16,605	11.69	20.8	PROFIT	19,429	11.73	24.3
166,047	116.91	207.8	TOTAL OPERATING COST	194,287	117.24	243.0

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 139,551 LBS.
AVERAGE PAYLOAD -- 84,480 LBS.
ESTIMATED ANNUAL QUANTITY -- 10,560 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
334.4	TOTAL OPERATING COST	391.1

CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES

YUKON

COMMODITY -- DRY FREIGHT

ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	63300 KG.	63300 KG.
	AVERAGE PAYLOAD	38320 KG.	38320 KG.
	ESTIMATED ANNUAL QUANTITY	19160 TONNES	19160 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 33615	$ 33615
	DISTANCE WAGE	$ 43680	$ 0
	HOURLY WAGE	$ 0	$ 63721
	WAGE BURDEN	$ 10821	$ 13627

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
88,116	31.02	55.1	DRIVER	110,963	33.48	69.4
47,624	16.77	29.8	FUEL	47,624	14.37	29.8
21,476	7.56	13.4	REPAIRS	25,771	7.78	16.1
1,293	0.46	0.8	CLEANING	1,293	0.39	0.8
3,778	1.33	2.4	TRANSPORT	3,778	1.14	2.4
6,960	2.45	4.4	TIRES	11,831	3.57	7.4
169,247	59.59	105.9	TOTAL TRACTOR VARIABLE	201,260	60.73	125.9
			TRACTOR FIXED COSTS			
14,251	5.02	8.9	DEPRECIATION	14,251	4.30	8.9
1,740	0.61	1.1	LICENCES	1,740	0.53	1.1
15,991	5.63	10.0	TOTAL TRACTOR FIXED	15,991	4.83	10.0
185,238	65.22	115.9	TRACTOR TOTAL	217,251	65.56	135.9
			TRAILER VARIABLE COSTS			
11,334	3.99	7.1	REPAIRS	13,601	4.10	8.5
1,591	0.56	1.0	CLEANING	1,591	0.48	1.0
2,684	0.94	1.7	TRANSPORT	2,684	0.81	1.7
10,688	3.76	6.7	TIRES	17,635	5.32	11.0
26,297	9.25	16.5	TOTAL TRAILER VARIABLE	35,511	10.71	22.2
			TRAILER FIXED COSTS			
4,200	1.48	2.6	DEPRECIATION	4,200	1.27	2.6
20	0.01		LICENCES	20	0.01	
4,220	1.49	2.6	TOTAL TRAILER FIXED	4,220	1.28	2.6
30,517	10.74	19.1	TRAILER TOTAL	39,731	11.99	24.8
215,755	75.96	135.0	TOTAL VEHICLE COSTS	256,982	77.55	160.7
8,867	3.12	5.5	INSURANCE COSTS	10,561	3.19	6.6
41,377	14.57	25.9	ADMIN. AND INTEREST	49,284	14.87	30.8
			PICKUP AND DELIVERY			
29,555	10.40	18.5	PROFIT	35,203	10.62	22.0
295,554	104.05	184.9	TOTAL OPERATING COST	352,030	106.23	220.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 139,551 LBS.
AVERAGE PAYLOAD -- 84,480 LBS.
ESTIMATED ANNUAL QUANTITY -- 21,120 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
297.6	TOTAL OPERATING COST	354.2

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES                      YUKON

COMMODITY -- DRY FREIGHT                   ANNUAL DISTANCE -- 240000 KM.

A.   VEHICLE UTILIZATION                    PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                    63300 KG.         63300 KG.
     AVERAGE PAYLOAD                         38320 KG.         38320 KG.
     ESTIMATED ANNUAL QUANTITY            28740 TONNES      28740 TONNES
     TRIP RUNNING TIME                        5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                    4261 HRS.         4971 HRS.

B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                   $ 50423           $ 50423
     DISTANCE WAGE                             $ 65520               $ 0
     HOURLY WAGE                                   $ 0           $ 95582
     WAGE BURDEN                               $ 16232           $ 20441

C.   TOTAL OPERATING COSTS
   PAVED ROADS                                              GRAVEL ROADS

            COST                                                  COST
             PER   COST                                            PER  COST
  TOTAL  RUNNING    PER                             TOTAL      RUNNING   PER
   COST     HOUR    KM.                              COST         HOUR   KM.
      $        $                                        $            $
                         TRACTOR VARIABLE COSTS
132,175    31.02   55.1    DRIVER                 166,446    33.48  69.4
 71,435    16.77   29.8    FUEL                    71,435    14.37  29.8
 32,213     7.56   13.4    REPAIRS                 38,656     7.78  16.1
  1,939     0.46    0.8    CLEANING                 1,939     0.39   0.8
  3,778     0.89    1.6    TRANSPORT                3,778     0.76   1.6
 10,440     2.45    4.4    TIRES                   17,747     3.57   7.4
251,980    59.15  105.1  TOTAL TRACTOR VARIABLE   300,001    60.35 125.1

                         TRACTOR FIXED COSTS
 14,251     3.34    5.9    DEPRECIATION            14,251     2.87   5.9
  1,740     0.41    0.7    LICENCES                 1,740     0.35   0.7
 15,991     3.75    6.6  TOTAL TRACTOR FIXED       15,991     3.22   6.6

267,971    62.90  111.7  TRACTOR TOTAL            315,992    63.57 131.7

                         TRAILER VARIABLE COSTS
 17,002     3.99    7.1    REPAIRS                 20,402     4.10   8.5
  2,386     0.56    1.0    CLEANING                 2,386     0.48   1.0
  2,684     0.63    1.1    TRANSPORT                2,684     0.54   1.1
 16,032     3.76    6.7    TIRES                   26,453     5.32  11.0
 38,104     8.94   15.9  TOTAL TRAILER VARIABLE    51,925    10.44  21.6

                         TRAILER FIXED COSTS
  4,200     0.99    1.8    DEPRECIATION             4,200     0.84   1.8
     20                    LICENCES                    20
  4,220     0.99    1.8  TOTAL TRAILER FIXED        4,220     0.84   1.8

 42,324     9.93   17.7  TRAILER TOTAL             56,145    11.28  23.4

310,295    72.83  129.4  TOTAL VEHICLE COSTS      372,137    74.85 155.1

 12,752     2.99    5.3  INSURANCE COSTS           15,293     3.08   6.4
 59,509    13.97   24.8  ADMIN. AND INTEREST       71,369    14.36  29.7
                         PICKUP AND DELIVERY
 42,506     9.98   17.7  PROFIT                    50,978    10.25  21.2
425,062    99.77  177.2  TOTAL OPERATING COST     509,777   102.54 212.4


************************************************************************
*        IMPERIAL EQUIVALENT SUMMARY                                   *
*                                                                      *
*        A.   ANNUAL DISTANCE TRAVELLED --     149,136 MI.             *
*             GROSS VEHICLE WEIGHT      --     139,551 LBS.            *
*             AVERAGE PAYLOAD           --      84,480 LBS.            *
*             ESTIMATED ANNUAL QUANTITY --      31,680 TONS            *
*                                                                      *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                      *
*        PAVED ROADS                       GRAVEL ROADS                *
*                                                                      *
*                285.2     TOTAL OPERATING COST   341.8                *
************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                        N.W.T.
COMMODITY -- DRY FREIGHT                  ANNUAL DISTANCE --   80000 KM.
A.   VEHICLE UTILIZATION                  PAVED ROAD        GRAVEL ROAD
     GROSS VEHICLE WEIGHT                 53000 KG.         53000 KG.
     AVERAGE PAYLOAD                      28210 KG.         28210 KG.
     ESTIMATED ANNUAL QUANTITY            7053 TONNES       7053 TONNES
     TRIP RUNNING TIME                    5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                 1420 HRS.         1657 HRS.
B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST              $ 10704           $ 10704
     DISTANCE WAGE                        $ 18504           $ 0
     HOURLY WAGE                          $ 0               $ 25645
     WAGE BURDEN                          $ 3359            $ 4180
C.   TOTAL OPERATING COSTS
  P A V E D  R O A D S                             G R A V E L  R O A D S

              COST                                                 COST
              PER      COST                                        PER      COST
   TOTAL   RUNNING     PER                             TOTAL    RUNNING     PER
   COST       HOUR     KM.                             COST        HOUR     KM.
     $          $                                        $           $
                        TRACTOR VARIABLE COSTS
  32,567     22.93    40.7    DRIVER                  40,529     24.46     50.7
  22,809     16.06    28.5    FUEL                    22,809     13.76     28.5
  10,589      7.46    13.2    REPAIRS                 12,706      7.67     15.9
     497      0.35     0.6    CLEANING                   497      0.30      0.6
   2,883      2.03     3.6    TRANSPORT                2,883      1.74      3.6
   2,921      2.06     3.7    TIRES                    4,965      3.00      6.2
  72,266     50.89    90.3  TOTAL TRACTOR VARIABLE    84,389     50.93    105.5

                        TRACTOR FIXED COSTS
  14,251     10.03    17.8    DEPRECIATION            14,251      8.60     17.8
     970      0.68     1.2    LICENCES                   970      0.59      1.2
  15,221     10.71    19.0  TOTAL TRACTOR FIXED       15,221      9.19     19.0

  87,487     61.60   109.3  TRACTOR TOTAL             99,610     60.12    124.5

                        TRAILER VARIABLE COSTS
   5,667      3.99     7.1    REPAIRS                  6,801      4.10      8.5
     696      0.49     0.9    CLEANING                   696      0.42      0.9
   2,088      1.47     2.6    TRANSPORT                2,088      1.26      2.6
   5,344      3.76     6.7    TIRES                    8,818      5.32     11.0
  13,795      9.71    17.3  TOTAL TRAILER VARIABLE    18,403     11.10     23.0

                        TRAILER FIXED COSTS
   4,200      2.96     5.3    DEPRECIATION             4,200      2.53      5.3
      40      0.03     0.1    LICENCES                    40      0.02      0.1
   4,240      2.99     5.4  TOTAL TRAILER FIXED        4,240      2.55      5.4

  18,035     12.70    22.7  TRAILER TOTAL             22,643     13.65     28.4

 105,522     74.30   132.0  TOTAL VEHICLE COSTS      122,253     73.77    152.9

   4,337      3.05     5.4  INSURANCE COSTS            5,024      3.03      6.3
  20,237     14.25    25.3  ADMIN. AND INTEREST       23,446     14.15     29.3
                            PICKUP AND DELIVERY
  14,455     10.18    18.1  PROFIT                    16,747     10.11     20.9
 144,551    101.78   180.8  TOTAL OPERATING COST     167,470    101.06    209.4


*****************************************************************************
*         I M P E R I A L  E Q U I V A L E N T  S U M M A R Y               *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --     49,712 MI.                  *
*              GROSS VEHICLE WEIGHT      --    116,844 LBS.                 *
*              AVERAGE PAYLOAD           --     62,192 LBS.                 *
*              ESTIMATED ANNUAL QUANTITY --      7,775 TONS                 *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D  R O A D S              G R A V E L  R O A D S          *
*                                                                           *
*                 291.0     TOTAL OPERATING COST    337.0                   *
*****************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES N.W.T.

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	53000 KG.	53000 KG.
AVERAGE PAYLOAD	28210 KG.	28210 KG.
ESTIMATED ANNUAL QUANTITY	14105 TONNES	14105 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 21408	$ 21408
DISTANCE WAGE	$ 37008	$ 0
HOURLY WAGE	$ 0	$ 51289
WAGE BURDEN	$ 6718	$ 8360

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
65,134	22.93	40.7	DRIVER	81,057	24.46	50.7
45,619	16.06	28.5	FUEL	45,619	13.77	28.5
21,177	7.46	13.2	REPAIRS	25,413	7.67	15.9
994	0.35	0.6	CLEANING	994	0.30	0.6
2,883	1.01	1.8	TRANSPORT	2,883	0.87	1.8
5,841	2.06	3.7	TIRES	9,930	3.00	6.2
141,648	49.87	88.5	TOTAL TRACTOR VARIABLE	165,896	50.07	103.7
			TRACTOR FIXED COSTS			
14,251	5.02	8.9	DEPRECIATION	14,251	4.30	8.9
970	0.34	0.6	LICENCES	970	0.29	0.6
15,221	5.36	9.5	TOTAL TRACTOR FIXED	15,221	4.59	9.5
156,869	55.23	98.0	TRACTOR TOTAL	181,117	54.66	113.2
			TRAILER VARIABLE COSTS			
11,334	3.99	7.1	REPAIRS	13,601	4.10	8.5
1,392	0.49	0.9	CLEANING	1,392	0.42	0.9
2,088	0.74	1.3	TRANSPORT	2,088	0.63	1.3
10,688	3.76	6.7	TIRES	17,635	5.32	11.0
25,502	8.98	16.0	TOTAL TRAILER VARIABLE	34,716	10.47	21.7
			TRAILER FIXED COSTS			
4,200	1.48	2.6	DEPRECIATION	4,200	1.27	2.6
40	0.01		LICENCES	40	0.01	
4,240	1.49	2.6	TOTAL TRAILER FIXED	4,240	1.28	2.6
29,742	10.47	18.6	TRAILER TOTAL	38,956	11.75	24.3
186,611	65.70	116.6	TOTAL VEHICLE COSTS	220,073	66.41	137.5
7,669	2.70	4.8	INSURANCE COSTS	9,044	2.73	5.7
35,789	12.60	22.4	ADMIN. AND INTEREST	42,206	12.74	26.4
			PICKUP AND DELIVERY			
25,563	9.00	16.0	PROFIT	30,147	9.10	18.8
255,632	90.00	159.8	TOTAL OPERATING COST	301,470	90.98	188.4

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 116,844 LBS.
AVERAGE PAYLOAD -- 62,192 LBS.
ESTIMATED ANNUAL QUANTITY -- 15,548 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
257.2	TOTAL OPERATING COST	303.2

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES N.W.T.

COMMODITY -- DRY FREIGHT ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	53000 KG.	53000 KG.
AVERAGE PAYLOAD	28210 KG.	28210 KG.
ESTIMATED ANNUAL QUANTITY	21158 TONNES	21158 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 32112	$ 32112
DISTANCE WAGE	$ 55512	$ 0
HOURLY WAGE	$ 0	$ 76934
WAGE BURDEN	$ 10077	$ 12540

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
97,701	22.93	40.7	DRIVER	121,586	24.46	50.7
68,428	16.06	28.5	FUEL	68,428	13.77	28.5
31,766	7.46	13.2	REPAIRS	38,119	7.67	15.9
1,491	0.35	0.6	CLEANING	1,491	0.30	0.6
2,883	0.68	1.2	TRANSPORT	2,883	0.58	1.2
8,762	2.06	3.7	TIRES	14,895	3.00	6.2
211,031	49.54	87.9	TOTAL TRACTOR VARIABLE	247,402	49.78	103.1
			TRACTOR FIXED COSTS			
14,251	3.34	5.9	DEPRECIATION	14,251	2.87	5.9
970	0.23	0.4	LICENCES	970	0.20	0.4
15,221	3.57	6.3	TOTAL TRACTOR FIXED	15,221	3.07	6.3
226,252	53.11	94.2	TRACTOR TOTAL	262,623	52.85	109.4
			TRAILER VARIABLE COSTS			
17,002	3.99	7.1	REPAIRS	20,402	4.10	8.5
2,088	0.49	0.9	CLEANING	2,088	0.42	0.9
2,088	0.49	0.9	TRANSPORT	2,088	0.42	0.9
16,032	3.76	6.7	TIRES	26,453	5.32	11.0
37,210	8.73	15.6	TOTAL TRAILER VARIABLE	51,031	10.26	21.3
			TRAILER FIXED COSTS			
4,200	0.99	1.8	DEPRECIATION	4,200	0.84	1.8
40	0.01		LICENCES	40	0.01	
4,240	1.00	1.8	TOTAL TRAILER FIXED	4,240	0.85	1.8
41,450	9.73	17.4	TRAILER TOTAL	55,271	11.11	23.1
267,702	62.84	111.6	TOTAL VEHICLE COSTS	317,894	63.96	132.5
11,001	2.58	4.6	INSURANCE COSTS	13,064	2.63	5.4
51,340	12.05	21.4	ADMIN. AND INTEREST	60,966	12.26	25.4
			PICKUP AND DELIVERY			
36,671	8.61	15.3	PROFIT	43,547	8.76	18.1
366,714	86.08	152.9	TOTAL OPERATING COST	435,471	87.61	181.4

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 116,844 LBS.
AVERAGE PAYLOAD -- 62,192 LBS.
ESTIMATED ANNUAL QUANTITY -- 23,322 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
246.1	TOTAL OPERATING COST	291.9

7/8 - AXLE BULK

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES          BRITISH COLUMBIA

COMMODITY -- BULK                           ANNUAL DISTANCE --   80000 KM.

A.     VEHICLE UTILIZATION                       PAVED ROAD       GRAVEL ROAD
       GROSS VEHICLE WEIGHT                      63500 KG.         63500 KG.
       AVERAGE PAYLOAD                           42860 KG.         42860 KG.
       ESTIMATED ANNUAL QUANTITY              10715 TONNES      10715 TONNES
       TRIP RUNNING TIME                           5.7 HRS.          6.6 HRS.
       ANNUAL RUNNING HOURS                       1420 HRS.         1657 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                      $ 4106            $ 4106
       DISTANCE WAGE                              $ 18240                $ 0
       HOURLY WAGE                                    $ 0          $ 21591
       WAGE BURDEN                                 $ 2793           $ 3212

C.     TOTAL OPERATING COSTS
    P A V E D  R O A D S                            G R A V E L  R O A D S

                 COST                                                    COST
                  PER     COST                                            PER     COST
    TOTAL     RUNNING      PER                                 TOTAL  RUNNING      PER
     COST        HOUR      KM.                                  COST     HOUR      KM.
        $           $                                              $        $
                               TRACTOR VARIABLE COSTS
   25,139       17.70     31.4    DRIVER                      28,909    17.45     36.1
   23,454       16.51     29.3    FUEL                        23,454    14.15     29.3
   10,729        7.55     13.4    REPAIRS                     12,875     7.77     16.1
      173        0.12      0.2    CLEANING                       173     0.10      0.2
    3,114        2.19      3.9    TRANSPORT                    3,114     1.88      3.9
    2,248        1.58      2.8    TIRES                        3,822     2.31      4.8
   64,857       45.65     81.0 TOTAL TRACTOR VARIABLE         72,347    43.66     90.4

                               TRACTOR FIXED COSTS
   15,189       10.69     19.0    DEPRECIATION                15,189     9.17     19.0
    2,448        1.72      3.1    LICENCES                     2,448     1.48      3.1
   17,637       12.41     22.1 TOTAL TRACTOR FIXED            17,637    10.65     22.1

   82,494       58.06    103.1 TRACTOR TOTAL                  89,984    54.31    112.5

                               TRAILER VARIABLE COSTS
    6,034        4.25      7.5    REPAIRS                      7,241     4.37      9.1
    1,056        0.74      1.3    CLEANING                     1,056     0.64      1.3
    2,844        2.00      3.6    TRANSPORT                    2,844     1.72      3.6
    1,952        1.37      2.4    TIRES                        3,221     1.94      4.0
   11,886        8.36     14.8 TOTAL TRAILER VARIABLE         14,362     8.67     18.0

                               TRAILER FIXED COSTS
   11,556        8.14     14.4    DEPRECIATION                11,556     6.97     14.4
       20        0.01             LICENCES                        20     0.01
   11,576        8.15     14.4 TOTAL TRAILER FIXED            11,576     6.98     14.4

   23,462       16.51     29.2 TRAILER TOTAL                  25,938    15.65     32.4

  105,956       74.57    132.3 TOTAL VEHICLE COSTS           115,922    69.96    144.9

    4,354        3.07      5.4 INSURANCE COSTS                 4,764     2.88      6.0
   20,320       14.31     25.4 ADMIN. AND INTEREST            22,231    13.42     27.8
                               PICKUP AND DELIVERY
   14,514       10.22     18.1 PROFIT                         15,880     9.58     19.9
  145,144      102.17    181.2 TOTAL OPERATING COST          158,797    95.84    198.6


***************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                         *
*          A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.          *
*                GROSS VEHICLE WEIGHT      --       139,992 LBS.          *
*                AVERAGE PAYLOAD           --        94,489 LBS.          *
*                ESTIMATED ANNUAL QUANTITY --        11,811 TONS          *
*                                                                         *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                         *
*          P A V E D  R O A D S            G R A V E L  R O A D S         *
*                                                                         *
*                  291.6      TOTAL OPERATING COST    319.6               *
***************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES                 BRITISH COLUMBIA
COMMODITY -- BULK                                  ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                           PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           63500 KG.        63500 KG.
      AVERAGE PAYLOAD                                42860 KG.        42860 KG.
      ESTIMATED ANNUAL QUANTITY                   21430 TONNES     21430 TONNES
      TRIP RUNNING TIME                                5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                            2841 HRS.        3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 8213           $ 8213
      DISTANCE WAGE                                    $ 36480              $ 0
      HOURLY WAGE                                          $ 0          $ 43182
      WAGE BURDEN                                       $ 5587           $ 6424

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

                COST                                                COST
                 PER      COST                                       PER      COST
    TOTAL    RUNNING       PER                            TOTAL  RUNNING       PER
     COST       HOUR       KM.                             COST     HOUR       KM.
        $          $                                          $        $
                               TRACTOR VARIABLE COSTS
   50,280      17.70      31.4   DRIVER                  57,819    17.45      36.1
   46,907      16.51      29.3   FUEL                    46,907    14.15      29.3
   21,458       7.55      13.4   REPAIRS                 25,749     7.77      16.1
      346       0.12       0.2   CLEANING                   346     0.10       0.2
    3,114       1.10       1.9   TRANSPORT                3,114     0.94       1.9
    4,496       1.58       2.8   TIRES                    7,643     2.31       4.8
  126,601      44.56      79.0 TOTAL TRACTOR VARIABLE   141,578    42.72      88.4

                               TRACTOR FIXED COSTS
   15,189       5.35       9.5   DEPRECIATION            15,189     4.58       9.5
    2,448       0.86       1.5   LICENCES                 2,448     0.74       1.5
   17,637       6.21      11.0 TOTAL TRACTOR FIXED       17,637     5.32      11.0

  144,238      50.77      90.0 TRACTOR TOTAL            159,215    48.04      99.4

                               TRAILER VARIABLE COSTS
   12,068       4.25       7.5   REPAIRS                 14,482     4.37       9.1
    2,113       0.74       1.3   CLEANING                 2,113     0.64       1.3
    2,844       1.00       1.8   TRANSPORT                2,844     0.86       1.8
    3,904       1.37       2.4   TIRES                    6,442     1.94       4.0
   20,929       7.36      13.0 TOTAL TRAILER VARIABLE    25,881     7.81      16.2

                               TRAILER FIXED COSTS
   11,556       4.07       7.2   DEPRECIATION            11,556     3.49       7.2
       20       0.01             LICENCES                    20     0.01
   11,576       4.08       7.2 TOTAL TRAILER FIXED       11,576     3.50       7.2

   32,505      11.44      20.2 TRAILER TOTAL             37,457    11.31      23.4

  176,743      62.21     110.2 TOTAL VEHICLE COSTS      196,672    59.35     122.8

    7,263       2.56       4.5 INSURANCE COSTS            8,082     2.44       5.1
   33,896      11.93      21.2 ADMIN. AND INTEREST       37,718    11.38      23.6
                               PICKUP AND DELIVERY
   24,211       8.52      15.1 PROFIT                    26,941     8.13      16.8
  242,113      85.22     151.0 TOTAL OPERATING COST     269,413    81.30     168.3


*****************************************************************************
*                                                                           *
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.    ANNUAL DISTANCE TRAVELLED --      99,424  MI.               *
*               GROSS VEHICLE WEIGHT      --     139,992 LBS.               *
*               AVERAGE PAYLOAD           --      94,489 LBS.               *
*               ESTIMATED ANNUAL QUANTITY --      23,622 TONS               *
*                                                                           *
*         B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                           *
*         P A V E D  R O A D S                 G R A V E L  R O A D S       *
*                                                                           *
*                 243.0     TOTAL OPERATING COST   270.8                    *
*****************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES             BRITISH COLUMBIA

COMMODITY -- BULK                                ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                        PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        63500 KG.          63500 KG.
      AVERAGE PAYLOAD                             42860 KG.          42860 KG.
      ESTIMATED ANNUAL QUANTITY               32145 TONNES       32145 TONNES
      TRIP RUNNING TIME                             5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                         4261 HRS.          4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                      $ 12319            $ 12319
      DISTANCE WAGE                                $ 54720                $ 0
      HOURLY WAGE                                      $ 0            $ 64774
      WAGE BURDEN                                   $ 8380             $ 9637

C.    TOTAL OPERATING COSTS
     P A V E D   R O A D S                              G R A V E L   R O A D S

                 COST                                                 COST
                  PER     COST                                         PER     COST
    TOTAL     RUNNING      PER                              TOTAL  RUNNING      PER
     COST        HOUR      KM.                               COST     HOUR      KM.
        $           $                                           $        $
                                TRACTOR VARIABLE COSTS
   75,419       17.70     31.4    DRIVER                   86,730    17.45     36.1
   70,361       16.51     29.3    FUEL                     70,361    14.15     29.3
   32,187        7.55     13.4    REPAIRS                  38,624     7.77     16.1
      519        0.12      0.2    CLEANING                    519     0.10      0.2
    3,114        0.73      1.3    TRANSPORT                 3,114     0.63      1.3
    6,744        1.58      2.8    TIRES                    11,465     2.31      4.8
  188,344       44.19     78.4  TOTAL TRACTOR VARIABLE    210,813    42.41     87.8

                                TRACTOR FIXED COSTS
   15,189        3.56      6.3    DEPRECIATION             15,189     3.06      6.3
    2,448        0.57      1.0    LICENCES                  2,448     0.49      1.0
   17,637        4.13      7.3  TOTAL TRACTOR FIXED        17,637     3.55      7.3

  205,981       48.32     85.7  TRACTOR TOTAL             228,450    45.96     95.1

                                TRAILER VARIABLE COSTS
   18,102        4.25      7.5    REPAIRS                  21,723     4.37      9.1
    3,169        0.74      1.3    CLEANING                  3,169     0.64      1.3
    2,844        0.67      1.2    TRANSPORT                 2,844     0.57      1.2
    5,857        1.37      2.4    TIRES                     9,663     1.94      4.0
   29,972        7.03     12.4  TOTAL TRAILEh VARIAPLE     37,399     7.52     15.6

                                TRAILER FIXED COSTS
   11,556        2.71      4.8    DEPRECIATION             11,556     2.32      4.8
       20                         LICENCES                     20
   11,576        2.71      4.8  TOTAL TRAILER FIXED        11,576     2.32      4.8

   41,548        9.74     17.2  TRAILER TOTAL              48,975     9.84     20.4

  247,529       58.06    102.9  TOTAL VEHICLE COSTS       277,425    55.80    115.5

   10,172        2.39      4.2  INSURANCE COSTS            11,401     2.29      4.8
   47,471       11.14     19.8  ADMIN. AND INTEREST        53,205    10.70     22.2
                                PICKUP AND DELIVERY
   33,908        7.96     14.1  PROFIT                     38,003     7.64     15.8
  339,080       79.55    141.0  TOTAL OPERATING COST      380,034    76.43    158.3


**************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y       *
*                                                                        *
*            A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.          *
*                 GROSS VEHICLE WEIGHT      --     139,992  LBS.         *
*                 AVERAGE PAYLOAD           --      94,489  LBS.         *
*                 ESTIMATED ANNUAL QUANTITY --      35,433  TONS         *
*                                                                        *
*            B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)             *
*                                                                        *
*            P A V E D   R O A D S            G R A V E L   R O A D S    *
*                                                                        *
*                     226.9    TOTAL OPERATING COST   254.8              *
**************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                               ALBERTA
COMMODITY -- BULK                                   ANNUAL DISTANCE --  80000 KM.
A.     VEHICLE UTILIZATION                          PAVED ROAD         GRAVEL ROAD
       GROSS VEHICLE WEIGHT                          53500 KG.          53500 KG.
       AVERAGE PAYLOAD                               34450 KG.          34450 KG.
       ESTIMATED ANNUAL QUANTITY                   8613 TONNES        8613 TONNES
       TRIP RUNNING TIME                              5.7 HRS.           6.6 HRS.
       ANNUAL RUNNING HOURS                          1420 HRS.          1657 HRS.
B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST
       DISTANCE WAGE                                  $ 2845             $ 2845
       HOURLY WAGE                                   $ 15152                $ 0
       WAGE BURDEN                                       $ 0            $ 18609
                                                      $ 2160             $ 2574
C.     TOTAL OPERATING COSTS
   P A V E D  R O A D S
                                                   G R A V E L   R O A D S
          COST                                                 COST
           PER     COST                                         PER     COST
 TOTAL  RUNNING     PER                             TOTAL   RUNNING      PER
  COST     HOUR     KM.                              COST      HOUR      KM.
     $        $                                         $         $
                         TRACTOR VARIABLE COSTS
20,157    14.19    25.2    DRIVER                  24,028     14.50     30.0
16,422    11.56    20.5    FUEL                    16,422      9.91     20.5
10,489     7.38    13.1    REPAIRS                 12,587      7.60     15.7
   547     0.39     0.7    CLEANING                   547      0.33      0.7
 2,883     2.03     3.6    TRANSPORT                2,883      1.74      3.6
 1,942     1.37     2.4    TIRES                    3,301      1.99      4.1
52,440    36.92    65.5  TOTAL TRACTOR VARIABLE    59,768     36.07     74.6

                         TRACTOR FIXED COSTS
14,219    10.01    17.8    DEPRECIATION            14,219      8.58     17.8
 1,997     1.41     2.5    LICENCES                 1,997      1.21      2.5
16,216    11.42    20.3  TOTAL TRACTOR FIXED       16,216      9.79     20.3

68,656    48.34    85.8  TRACTOR TOTAL             75,984     45.86     94.9

                         TRAILER VARIABLE COSTS
 5,177     3.64     6.5    REPAIRS                  6,212      3.75      7.8
 1,258     0.89     1.6    CLEANING                 1,258      0.76      1.6
 1,889     1.33     2.4    TRANSPORT                1,889      1.14      2.4
 2,443     1.72     3.1    TIRES                    4,031      2.43      5.0
10,767     7.58    13.6  TOTAL TRAILER VARIABLE    13,390      8.08     16.8

                         TRAILER FIXED COSTS
10,800     7.60    13.5    DEPRECIATION            10,800      6.52     13.5
    20     0.01            LICENCES                    20      0.01
10,820     7.61    13.5  TOTAL TRAILER FIXED       10,820      6.53     13.5

21,587    15.19    27.1  TRAILER TOTAL             24,210     14.61     30.3

90,243    63.53   112.9  TOTAL VEHICLE COSTS      100,194     60.47    125.2

 3,709     2.61     4.6  INSURANCE COSTS            4,118      2.49      5.1
17,307    12.19    21.6  ADMIN. AND INTEREST       19,215     11.60     24.0
                         PICKUP AND DELIVERY
12,362     8.70    15.5  PROFIT                    13,725      8.28     17.2
123,621   87.03   154.6  TOTAL OPERATING COST     137,252     82.84    171.5


*************************************************************************
*                                                                       *
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                       *
*       A.    ANNUAL DISTANCE TRAVELLED --       49,712 MI.             *
*             GROSS VEHICLE WEIGHT      --      117,946 LBS.            *
*             AVERAGE PAYLOAD           --       75,948 LBS.            *
*             ESTIMATED ANNUAL QUANTITY --        9,494 TONS            *
*                                                                       *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                       *
*       P A V E D   R O A D S                 G R A V E L   R O A D S   *
*                                                                       *
*                248.8     TOTAL OPERATING COST    276.0                *
*************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                                ALBERTA

COMMODITY -- BULK                                 ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                            PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                           53500 KG.           53500 KG.
      AVERAGE PAYLOAD                                34450 KG.           34450 KG.
      ESTIMATED ANNUAL QUANTITY                  17225 TONNES        17225 TONNES
      TRIP RUNNING TIME                               5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                           2841 HRS.           3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 5689              $ 5689
      DISTANCE WAGE                                   $ 30304                 $ 0
      HOURLY WAGE                                         $ 0             $ 37217
      WAGE BURDEN                                      $ 4319              $ 5149

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                 G R A V E L  R O A D S

                COST                                                   COST
                 PER      COST                                          PER      COST
   TOTAL     RUNNING       PER                             TOTAL    RUNNING       PER
    COST        HOUR       KM.                              COST       HOUR       KM.
       $           $                                           $          $
                                TRACTOR VARIABLE COSTS
  40,312       14.19      25.2    DRIVER                  48,055      14.50      30.0
  32,844       11.56      20.5    FUEL                    32,844       9.91      20.5
  20,978        7.38      13.1    REPAIRS                 25,174       7.60      15.7
   1,094        0.39       0.7    CLEANING                 1,094       0.33       0.7
   2,883        1.01       1.8    TRANSPORT                2,883       0.87       1.8
   3,884        1.37       2.4    TIRES                    6,602       1.99       4.1
 101,995       35.90      63.7  TOTAL TRACTOR VARIABLE   116,652      35.20      72.8

                                TRACTOR FIXED COSTS
  14,219        5.01       8.9    DEPRECIATION            14,219       4.29       8.9
   1,997        0.70       1.2    LICENCES                 1,997       0.60       1.2
  16,216        5.71      10.1  TOTAL TRACTOR FIXED       16,216       4.89      10.1

 118,211       41.61      73.8  TRACTOR TOTAL            132,868      40.09      82.9

                                TRAILER VARIABLE COSTS
  10,353        3.64       6.5    REPAIRS                 12,424       3.75       7.8
   2,515        0.89       1.6    CLEANING                 2,515       0.76       1.6
   1,889        0.66       1.2    TRANSPORT                1,889       0.57       1.2
   4,886        1.72       3.1    TIRES                    8,061       2.43       5.0
  19,643        6.91      12.4  TOTAL TRAILER VARIABLE    24,889       7.51      15.6

                                TRAILER FIXED COSTS
  10,800        3.80       6.8    DEPRECIATION            10,800       3.26       6.8
      20        0.01              LICENCES                    20       0.01
  10,820        3.81       6.8  TOTAL TRAILER FIXED       10,820       3.27       6.8

  30,463       10.72      19.2  TRAILER TOTAL             35,709      10.78      22.4

 148,674       52.33      93.0  TOTAL VEHICLE COSTS      168,577      50.87     105.3

   6,110        2.15       3.8  INSURANCE COSTS            6,928       2.09       4.3
  28,513       10.04      17.8  ADMIN. AND INTEREST       32,330       9.76      20.2
                                PICKUP AND DELIVERY
  20,366        7.17      12.7  PROFIT                    23,093       6.97      14.4
 203,663       71.69     127.3  TOTAL OPERATING COST     230,928      69.69     144.2


**********************************************************************************
*                                                                                *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                   *
*                                                                                *
*        A.    ANNUAL DISTANCE TRAVELLED --       99,424  MI.                    *
*              GROSS VEHICLE WEIGHT      --      117,946 LBS.                    *
*              AVERAGE PAYLOAD           --       75,948 LBS.                    *
*              ESTIMATED ANNUAL QUANTITY --       18,987 TONS                    *
*                                                                                *
*        B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                        *
*                                                                                *
*        P A V E D  R O A D S              G R A V E L  R O A D S                *
*                                                                                *
*                 204.9     TOTAL OPERATING COST    232.1                        *
**********************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                         ALBERTA
COMMODITY -- BULK                              ANNUAL DISTANCE -- 240000 KM.
A.     VEHICLE UTILIZATION                        PAVED ROAD       GRAVEL ROAD
       GROSS VEHICLE WEIGHT                        53500 KG.        53500 KG.
       AVERAGE PAYLOAD                             34450 KG.        34450 KG.
       ESTIMATED ANNUAL QUANTITY                25838 TONNES     25838 TONNES
       TRIP RUNNING TIME                             5.7 HRS.         6.6 HRS.
       ANNUAL RUNNING HOURS                         4261 HRS.        4971 HRS.
B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                       $ 8534           $ 8534
       DISTANCE WAGE                                $ 45456              $ 0
       HOURLY WAGE                                      $ 0          $ 55826
       WAGE BURDEN                                   $ 6479           $ 7723
C.     TOTAL OPERATING COSTS
    P A V E D   R O A D S                        G R A V E L   R O A D S
            COST                                                 COST
             PER     COST                                         PER     COST
  TOTAL  RUNNING      PER                          TOTAL      RUNNING      PER
   COST     HOUR      KM.                           COST         HOUR      KM.
      $        $                                       $            $
                           TRACTOR VARIABLE COSTS
 60,469    14.19     25.2    DRIVER               72,083        14.50     30.0
 49,266    11.56     20.5    FUEL                 49,266         9.91     20.5
 31,468     7.39     13.1    REPAIRS              37,761         7.60     15.7
  1,640     0.38      0.7    CLEANING              1,640         0.33      0.7
  2,883     0.68      1.2    TRANSPORT             2,883         0.58      1.2
  5,825     1.37      2.4    TIRES                 9,903         1.99      4.1
151,551    35.57     63.1  TOTAL TRACTOR VARIABLE 173,536       34.91     72.2

                           TRACTOR FIXED COSTS
 14,219     3.34      5.9    DEPRECIATION         14,219         2.86      5.9
  1,997     0.47      0.8    LICENCES              1,997         0.40      0.8
 16,216     3.81      6.7  TOTAL TRACTOR FIXED    16,216         3.26      6.7

167,767    39.38     69.8  TRACTOR TOTAL         189,752        38.17     78.9

                           TRAILER VARIABLE COSTS
 15,530     3.64      6.5    REPAIRS              18,635         3.75      7.8
  3,773     0.89      1.6    CLEANING              3,773         0.76      1.6
  1,889     0.44      0.8    TRANSPORT             1,889         0.38      0.8
  7,329     1.72      3.1    TIRES                12,092         2.43      5.0
 28,521     6.69     12.0  TOTAL TRAILER VARIABLE 36,389         7.32     15.2

                           TRAILER FIXED COSTS
 10,800     2.53      4.5    DEPRECIATION         10,800         2.17      4.5
     20                      LICENCES                 20
 10,820     2.53      4.5  TOTAL TRAILER FIXED    10,820         2.17      4.5

 39,341     9.22     16.5  TRAILER TOTAL          47,209         9.49     19.7

207,108    48.60     86.3  TOTAL VEHICLE COSTS   236,961        47.66     98.6

  8,511     2.00      3.5  INSURANCE COSTS         9,738         1.96      4.1
 39,719     9.32     16.5  ADMIN. AND INTEREST    45,445         9.14     18.9
                           PICKUP AND DELIVERY
 28,371     6.66     11.8  PROFIT                 32,461         6.53     13.5
283,709    66.58    118.1  TOTAL OPERATING COST  324,605        65.29    135.1


*****************************************************************************
*       I M P E R I A L   E Q U I V A L E N T   S U M M A R Y               *
*                                                                           *
*       A.    ANNUAL DISTANCE TRAVELLED --      149,136  MI.                *
*             GROSS VEHICLE WEIGHT      --      117,946 LBS.                *
*             AVERAGE PAYLOAD           --       75,948 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       28,481 TONS                *
*                                                                           *
*       B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                    *
*                                                                           *
*       P A V E D   R O A D S               G R A V E L   R O A D S         *
*                                                                           *
*                 190.1      TOTAL OPERATING COST    217.4                  *
*****************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                          SASKATCHEWAN

COMMODITY -- BULK                                      ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             53500 KG.         53500 KG.
      AVERAGE PAYLOAD                                  34450 KG.         34450 KG.
      ESTIMATED ANNUAL QUANTITY                     8613 TONNES       8613 TONNES
      TRIP RUNNING TIME                                 5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                             1420 HRS.         1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                           $ 2391            $ 2391
      DISTANCE WAGE                                    $ 12400               $ 0
      HOURLY WAGE                                          $ 0           $ 15642
      WAGE BURDEN                                       $ 1701            $ 2074

C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                       G R A V E L  R O A D S

                COST                                                          COST
                 PER       COST                                                PER       COST
   TOTAL     RUNNING        PER                                   TOTAL    RUNNING        PER
    COST        HOUR        KM.                                    COST       HOUR        KM.
       $           $                                                  $          $
                                 TRACTOR VARIABLE COSTS
  16,492       11.61       20.6     DRIVER                       20,107      12.13       25.1
  16,422       11.56       20.5     FUEL                         16,422       9.91       20.5
   8,550        6.02       10.7     REPAIRS                      10,261       6.19       12.8
     435        0.31        0.5     CLEANING                        435       0.26        0.5
   2,287        1.61        2.9     TRANSPORT                     2,287       1.38        2.9
   1,864        1.31        2.3     TIRES                         3,169       1.91        4.0
  46,050       32.42       57.5  TOTAL TRACTOR VARIABLE          52,681      31.78       65.8

                                 TRACTOR FIXED COSTS
  15,026       10.58       18.8     DEPRECIATION                 15,026       9.07       18.8
   3,174        2.23        4.0     LICENCES                      3,174       1.92        4.0
  18,200       12.81       22.8  TOTAL TRACTOR FIXED             18,200      10.99       22.8

  64,250       45.23       80.3  TRACTOR TOTAL                   70,881      42.77       88.6

                                 TRAILER VARIABLE COSTS
   6,264        4.41        7.8     REPAIRS                       7,516       4.54        9.4
   1,119        0.79        1.4     CLEANING                      1,119       0.68        1.4
   1,988        1.40        2.5     TRANSPORT                     1,988       1.20        2.5
   2,423        1.71        3.0     TIRES                         3,999       2.41        5.0
  11,794        8.31       14.7  TOTAL TRAILER VARIABLE          14,622       8.83       18.3

                                 TRAILER FIXED COSTS
  11,340        7.98       14.2     DEPRECIATION                 11,340       6.84       14.2
      30        0.02                LICENCES                         30       0.02
  11,370        8.00       14.2  TOTAL TRAILER FIXED             11,370       6.86       14.2

  23,164       16.31       28.9  TRAILER TOTAL                   25,992      15.69       32.5

  87,414       61.54      109.2  TOTAL VEHICLE COSTS             96,873      58.46      121.1

   3,592        2.53        4.5  INSURANCE COSTS                  3,981       2.40        5.0
  16,764       11.80       21.0  ADMIN. AND INTEREST             18,578      11.21       23.2
                                 PICKUP AND DELIVERY
  11,975        8.43       15.0  PROFIT                          13,270       8.01       16.6
 119,745       84.30      149.7  TOTAL OPERATING COST           132,702      80.08      165.9


***************************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                    *
*                                                                                     *
*            A.    ANNUAL DISTANCE TRAVELLED --        49,712  MI.                    *
*                  GROSS VEHICLE WEIGHT      --       117,946  LBS.                   *
*                  AVERAGE PAYLOAD           --        75,948  LBS.                   *
*                  ESTIMATED ANNUAL QUANTITY --         9,494  TONS                   *
*                                                                                     *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                     *
*            P A V E D  R O A D S               G R A V E L  R O A D S                *
*                                                                                     *
*                  240.9     TOTAL OPERATING COST    267.0                            *
***************************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES SASKATCHEWAN

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
	AVERAGE PAYLOAD	34450 KG.	34450 KG.
	ESTIMATED ANNUAL QUANTITY	17225 TONNES	17225 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4782	$ 4782
	DISTANCE WAGE	$ 24800	$ 0
	HOURLY WAGE	$ 0	$ 31285
	WAGE BURDEN	$ 3402	$ 4148

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
32,984	11.61	20.6	DRIVER	40,215	12.13	25.1
32,844	11.56	20.5	FUEL	32,844	9.91	20.5
17,101	6.02	10.7	REPAIRS	20,521	6.19	12.8
870	0.31	0.5	CLEANING	870	0.26	0.5
2,287	0.81	1.4	TRANSPORT	2,287	0.69	1.4
3,728	1.31	2.3	TIRES	6,338	1.91	4.0
89,814	31.62	56.0	TOTAL TRACTOR VARIABLE	103,075	31.09	64.3
			TRACTOR FIXED COSTS			
15,026	5.29	9.4	DEPRECIATION	15,026	4.53	9.4
3,174	1.12	2.0	LICENCES	3,174	0.96	2.0
18,200	6.41	11.4	TOTAL TRACTOR FIXED	18,200	5.49	11.4
108,014	38.03	67.4	TRACTOR TOTAL	121,275	36.58	75.7
			TRAILER VARIABLE COSTS			
12,527	4.41	7.8	REPAIRS	15,033	4.54	9.4
2,237	0.79	1.4	CLEANING	2,237	0.68	1.4
1,988	0.70	1.2	TRANSPORT	1,988	0.60	1.2
4,847	1.71	3.0	TIRES	7,997	2.41	5.0
21,599	7.61	13.4	TOTAL TRAILER VARIABLE	27,255	8.23	17.0
			TRAILER FIXED COSTS			
11,340	3.99	7.1	DEPRECIATION	11,340	3.42	7.1
30	0.01		LICENCES	30	0.01	
11,370	4.00	7.1	TOTAL TRAILER FIXED	11,370	3.43	7.1
32,969	11.61	20.5	TRAILER TOTAL	38,625	11.66	24.1
140,983	49.64	87.9	TOTAL VEHICLE COSTS	159,900	48.24	99.8
5,794	2.04	3.6	INSURANCE COSTS	6,571	1.98	4.1
27,038	9.52	16.9	ADMIN. AND INTEREST	30,666	9.25	19.2
			PICKUP AND DELIVERY			
19,313	6.80	12.1	PROFIT	21,904	6.61	13.7
193,128	68.00	120.5	TOTAL OPERATING COST	219,041	66.08	136.8

```
*****************************************************************
*     I M P E R I A L   E Q U I V A L E N T   S U M M A R Y     *
*                                                               *
*     A.   ANNUAL DISTANCE TRAVELLED --      99,424 MI.         *
*          GROSS VEHICLE WEIGHT      --     117,946 LBS.        *
*          AVERAGE PAYLOAD           --      75,948 LBS.        *
*          ESTIMATED ANNUAL QUANTITY --      18,987 TONS        *
*                                                               *
*     B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)           *
*                                                               *
*     P A V E D   R O A D S           G R A V E L   R O A D S   *
*                                                               *
*             193.9    TOTAL OPERATING COST   220.2             *
*****************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES　　SASKATCHEWAN

COMMODITY -- BULK　　ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	53500 KG.	53500 KG.
AVERAGE PAYLOAD	34450 KG.	34450 KG.
ESTIMATED ANNUAL QUANTITY	25838 TONNES	25838 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 7174	$ 7174
DISTANCE WAGE	$ 37200	$ 0
HOURLY WAGE	$ 0	$ 46927
WAGE BURDEN	$ 5103	$ 6222

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
49,477	11.61	20.6	DRIVER	60,323	12.13	25.1
49,266	11.56	20.5	FUEL	49,266	9.91	20.5
25,651	6.02	10.7	REPAIRS	30,782	6.19	12.8
1,305	0.31	0.5	CLEANING	1,305	0.26	0.5
2,287	0.54	1.0	TRANSPORT	2,287	0.46	1.0
5,593	1.31	2.3	TIRES	9,507	1.91	4.0
133,579	31.35	55.6	TOTAL TRACTOR VARIABLE	153,470	30.86	63.9
			TRACTOR FIXED COSTS			
15,026	3.53	6.3	DEPRECIATION	15,026	3.02	6.3
3,174	0.74	1.3	LICENCES	3,174	0.64	1.3
18,200	4.27	7.6	TOTAL TRACTOR FIXED	18,200	3.66	7.6
151,779	35.62	63.2	TRACTOR TOTAL	171,670	34.52	71.5
			TRAILER VARIABLE COSTS			
18,791	4.41	7.8	REPAIRS	22,549	4.54	9.4
3,356	0.79	1.4	CLEANING	3,356	0.68	1.4
1,988	0.47	0.8	TRANSPORT	1,988	0.40	0.8
7,270	1.71	3.0	TIRES	11,996	2.41	5.0
31,405	7.38	13.0	TOTAL TRAILER VARIABLE	39,889	8.03	16.6
			TRAILER FIXED COSTS			
11,340	2.66	4.7	DEPRECIATION	11,340	2.28	4.7
30	0.01		LICENCES	30	0.01	
11,370	2.67	4.7	TOTAL TRAILER FIXED	11,370	2.29	4.7
42,775	10.05	17.7	TRAILER TOTAL	51,259	10.32	21.3
194,554	45.67	80.9	TOTAL VEHICLE COSTS	222,929	44.84	92.8
7,995	1.88	3.3	INSURANCE COSTS	9,161	1.84	3.8
37,312	8.76	15.5	ADMIN. AND INTEREST	42,754	8.60	17.8
26,651	6.25	11.1	PICKUP AND DELIVERY PROFIT	30,538	6.14	12.7
266,512	62.56	110.8	TOTAL OPERATING COST	305,382	61.42	127.1

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 117,946 LBS.
AVERAGE PAYLOAD -- 75,948 LBS.
ESTIMATED ANNUAL QUANTITY -- 28,481 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
178.3	TOTAL OPERATING COST	204.5

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                              MANITOBA
COMMODITY -- BULK
                                             ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION
      GROSS VEHICLE WEIGHT                         PAVED ROAD          GRAVEL ROAD
      AVERAGE PAYLOAD                              56500 KG.           56500 KG.
      ESTIMATED ANNUAL QUANTITY                    37450 KG.           37450 KG.
      TRIP RUNNING TIME                          9363 TONNES         9363 TONNES
      ANNUAL RUNNING HOURS                          5.7 HRS.            6.6 HRS.
                                                  1420 HRS.           1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST
      DISTANCE WAGE                               $ 2550              $ 2550
      HOURLY WAGE                                $ 12896              $ 0
      WAGE BURDEN                                 $ 0                $ 15344
                                                 $ 1776               $ 2058
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S
                                                    G R A V E L   R O A D S
              COST
               PER       COST                                       COST
  TOTAL    RUNNING        PER                                        PER       COST
   COST       HOUR        KM.                          TOTAL     RUNNING        PER
      $          $                                      COST        HOUR        KM.
                                TRACTOR VARIABLE COSTS     $           $
 17,222      12.13       21.5      DRIVER
 21,042      14.82       26.3      FUEL                 19,952      12.04       24.9
  8,202       5.77       10.3      REPAIRS              21,042      12.70       26.3
    776       0.55        1.0      CLEANING              9,843       5.94       12.3
  2,486       1.75        3.1      TRANSPORT               776       0.47        1.0
  1,944       1.37        2.4      TIRES                 2,486       1.50        3.1
 51,672      36.39       64.6   TOTAL TRACTOR VARIABLE   3,304       1.99        4.1
                                                        57,403      34.64       71.7

                                TRACTOR FIXED COSTS
 15,233      10.73       19.0      DEPRECIATION
  3,525       2.48        4.4      LICENCES             15,233       9.19       19.0
 18,758      13.21       23.4   TOTAL TRACTOR FIXED      3,525       2.13        4.4
                                                        18,758      11.32       23.4
 70,430      49.60       88.0   TRACTOR TOTAL
                                                        76,161      45.96       95.1

                                TRAILER VARIABLE COSTS
  4,802       3.38        6.0      REPAIRS
    905       0.64        1.1      CLEANING              5,763       3.48        7.2
    994       0.70        1.2      TRANSPORT               905       0.55        1.1
  2,230       1.57        2.8      TIRES                   994       0.60        1.2
  8,931       6.29       11.1   TOTAL TRAILER VARIABLE   3,679       2.22        4.6
                                                        11,341       6.85       14.1

                                TRAILER FIXED COSTS
 11,448       8.06       14.3      DEPRECIATION
     20       0.01                 LICENCES             11,448       6.91       14.3
 11,468       8.07       14.3   TOTAL TRAILER FIXED         20       0.01
                                                        11,468       6.92       14.3
 20,399      14.36       25.4   TRAILER TOTAL
                                                        22,809      13.77       28.4
 90,829      63.96      113.4   TOTAL VEHICLE COSTS
                                                        98,970      59.73      123.5
  3,733       2.63        4.7   INSURANCE COSTS
 17,419      12.26       21.8   ADMIN. AND INTEREST      4,067       2.45        5.1
                                PICKUP AND DELIVERY     18,980      11.45       23.7
 12,442       8.76       15.6   PROFIT
124,423      87.61      155.5   TOTAL OPERATING COST    13,557       8.18       16.9
                                                       135,574      81.81      169.2


*************************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                  *
*                                                                                   *
*          A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                      *
*                GROSS VEHICLE WEIGHT      --     124,560 LBS.                      *
*                AVERAGE PAYLOAD           --      82,562 LBS.                      *
*                ESTIMATED ANNUAL QUANTITY --      10,321 TONS                      *
*                                                                                   *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*          P A V E D   R O A D S                  G R A V E L   R O A D S           *
*                                                                                   *
*                   250.2    TOTAL OPERATING COST   272.3                           *
*************************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                          MANITOBA
COMMODITY -- BULK                                  ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD         GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             56500 KG.          56500 KG.
      AVERAGE PAYLOAD                                  37450 KG.          37450 KG.
      ESTIMATED ANNUAL QUANTITY                    18725 TONNES       18725 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                              2841 HRS.          3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 5100              $ 5100
      DISTANCE WAGE                                   $ 25792                 $ 0
      HOURLY WAGE                                         $ 0             $ 30688
      WAGE BURDEN                                      $ 3553              $ 4116

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

                 COST                                                  COST
                  PER      COST                                         PER      COST
   TOTAL      RUNNING       PER                              TOTAL   RUNNING      PER
    COST         HOUR       KM.                               COST      HOUR      KM.
       $            $                                            $         $
                                TRACTOR VARIABLE COSTS
  34,445        12.13      21.5   DRIVER                    39,904     12.04     24.9
  42,085        14.82      26.3   FUEL                      42,085     12.70     26.3
  16,405         5.78      10.3   REPAIRS                   19,686      5.94     12.3
   1,551         0.55       1.0   CLEANING                   1,551      0.47      1.0
   2,486         0.88       1.6   TRANSPORT                  2,486      0.75      1.6
   3,887         1.37       2.4   TIRES                      6,609      1.99      4.1
 100,859        35.53      63.1 TOTAL TRACTOR VARIABLE     112,321     33.89     70.2

                                TRACTOR FIXED COSTS
  15,233         5.36       9.5   DEPRECIATION              15,233      4.60      9.5
   3,525         1.24       2.2   LICENCES                   3,525      1.06      2.2
  18,758         6.60      11.7 TOTAL TRACTOR FIXED         18,758      5.66     11.7

 119,617        42.13      74.8 TRACTOR TOTAL              131,079     39.55     81.9

                                TRAILER VARIABLE COSTS
   9,604         3.38       6.0   REPAIRS                   11,525      3.48      7.2
   1,810         0.64       1.1   CLEANING                   1,810      0.55      1.1
     994         0.35       0.6   TRANSPORT                    994      0.30      0.6
   4,459         1.57       2.8   TIRES                      7,358      2.22      4.6
  16,867         5.94      10.5 TOTAL TRAILER VARIABLE      21,687      6.55     13.5

                                TRAILER FIXED COSTS
  11,448         4.03       7.2   DEPRECIATION              11,448      3.45      7.2
      20         0.01             LICENCES                      20      0.01
  11,468         4.04       7.2 TOTAL TRAILER FIXED         11,468      3.46      7.2

  28,335         9.98      17.7 TRAILER TOTAL               33,155     10.01     20.7

 147,952        52.11      92.5 TOTAL VEHICLE COSTS        164,234     49.56    102.6

   6,080         2.14       3.8 INSURANCE COSTS              6,749      2.04      4.2
  28,374         9.99      17.7 ADMIN. AND INTEREST         31,497      9.50     19.7
                                PICKUP AND DELIVERY
  20,267         7.13      12.7 PROFIT                      22,498      6.79     14.1
 202,673        71.37     126.7 TOTAL OPERATING COST       224,978     67.89    140.6


*****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                           *
*         A.   ANNUAL DISTANCE TRAVELLED --       99,424  MI.               *
*              GROSS VEHICLE WEIGHT      --      124,560 LBS.               *
*              AVERAGE PAYLOAD           --       82,562 LBS.               *
*              ESTIMATED ANNUAL QUANTITY --       20,641 TONS               *
*                                                                           *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                           *
*         P A V E D   R O A D S            G R A V E L   R O A D S          *
*                                                                           *
*                  203.9    TOTAL OPERATING COST   226.3                    *
*****************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES — MANITOBA

COMMODITY -- BULK — ANNUAL DISTANCE -- 240000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
AVERAGE PAYLOAD	37450 KG.	37450 KG.
ESTIMATED ANNUAL QUANTITY	28088 TONNES	28088 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 7650	$ 7650
DISTANCE WAGE	$ 38688	$ 0
HOURLY WAGE	$ 0	$ 46032
WAGE BURDEN	$ 5329	$ 6173

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
51,667	12.13	21.5	DRIVER	59,855	12.04	24.9
63,127	14.82	26.3	FUEL	63,127	12.70	26.3
24,607	5.78	10.3	REPAIRS	29,529	5.94	12.3
2,327	0.55	1.0	CLEANING	2,327	0.47	1.0
2,486	0.58	1.0	TRANSPORT	2,486	0.50	1.0
5,831	1.37	2.4	TIRES	9,913	1.99	4.1
150,045	35.23	62.5	TOTAL TRACTOR VARIABLE	167,237	33.64	69.6
			TRACTOR FIXED COSTS			
15,233	3.58	6.3	DEPRECIATION	15,233	3.06	6.3
3,525	0.83	1.5	LICENCES	3,525	0.71	1.5
18,758	4.41	7.8	TOTAL TRACTOR FIXED	18,758	3.77	7.8
168,803	39.64	70.3	TRACTOR TOTAL	185,995	37.41	77.4
			TRAILER VARIABLE COSTS			
14,407	3.38	6.0	REPAIRS	17,288	3.48	7.2
2,714	0.64	1.1	CLEANING	2,714	0.55	1.1
994	0.23	0.4	TRANSPORT	994	0.20	0.4
6,689	1.57	2.8	TIRES	11,036	2.22	4.6
24,804	5.82	10.3	TOTAL TRAILER VARIABLE	32,032	6.45	13.3
			TRAILER FIXED COSTS			
11,448	2.69	4.8	DEPRECIATION	11,448	2.30	4.8
20			LICENCES	20		
11,468	2.69	4.8	TOTAL TRAILER FIXED	11,468	2.30	4.8
36,272	8.51	15.1	TRAILER TOTAL	43,500	8.75	18.1
205,075	48.15	85.4	TOTAL VEHICLE COSTS	229,495	46.16	95.5
8,428	1.98	3.5	INSURANCE COSTS	9,431	1.90	3.9
39,329	9.23	16.4	ADMIN. AND INTEREST	44,013	8.85	18.3
			PICKUP AND DELIVERY			
28,092	6.59	11.7	PROFIT	31,438	6.32	13.1
280,924	65.95	117.0	TOTAL OPERATING COST	314,377	63.23	130.8

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 82,562 LBS.
ESTIMATED ANNUAL QUANTITY -- 30,961 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
188.3	TOTAL OPERATING COST	210.5

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES ONTARIO

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	63500 KG.	63500 KG.
AVERAGE PAYLOAD	42860 KG.	42860 KG.
ESTIMATED ANNUAL QUANTITY	10715 TONNES	10715 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 3772	$ 3772
DISTANCE WAGE	$ 14408	$ 0
HOURLY WAGE	$ 0	$ 19835
WAGE BURDEN	$ 2727	$ 3541

C. TOTAL OPERATING COSTS

PAVED ROADS				GRAVEL ROADS		
TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.		TOTAL COST $	COST PER RUNNING HOUR $	COST PER KM.
			TRACTOR VARIABLE COSTS			
20,907	14.72	26.1	DRIVER	27,148	16.38	33.9
20,590	14.50	25.7	FUEL	20,590	12.43	25.7
10,440	7.35	13.1	REPAIRS	12,527	7.56	15.7
298	0.21	0.4	CLEANING	298	0.18	0.4
1,790	1.26	2.2	TRANSPORT	1,790	1.08	2.2
2,058	1.45	2.6	TIRES	3,499	2.11	4.4
56,083	39.49	70.1	TOTAL TRACTOR VARIABLE	65,852	39.74	82.3
			TRACTOR FIXED COSTS			
14,572	10.26	18.2	DEPRECIATION	14,572	8.79	18.2
2,339	1.65	2.9	LICENCES	2,339	1.41	2.9
16,911	11.91	21.1	TOTAL TRACTOR FIXED	16,911	10.20	21.1
72,994	51.40	91.2	TRACTOR TOTAL	82,763	49.94	103.4
			TRAILER VARIABLE COSTS			
6,487	4.57	8.1	REPAIRS	7,785	4.70	9.7
1,491	1.05	1.9	CLEANING	1,491	0.90	1.9
1,690	1.19	2.1	TRANSPORT	1,690	1.02	2.1
2,230	1.57	2.8	TIRES	3,679	2.22	4.6
11,898	8.38	14.9	TOTAL TRAILER VARIABLE	14,645	8.84	18.3
			TRAILER FIXED COSTS			
10,800	7.60	13.5	DEPRECIATION	10,800	6.52	13.5
			LICENCES			
10,800	7.60	13.5	TOTAL TRAILER FIXED	10,800	6.52	13.5
22,698	15.98	28.4	TRAILER TOTAL	25,445	15.36	31.8
95,692	67.38	119.6	TOTAL VEHICLE COSTS	108,208	65.30	135.2
3,933	2.77	4.9	INSURANCE COSTS	4,447	2.68	5.6
18,352	12.92	22.9	ADMIN. AND INTEREST	20,752	12.52	25.9
			PICKUP AND DELIVERY			
13,109	9.23	16.4	PROFIT	14,823	8.95	18.5
131,086	92.30	163.8	TOTAL OPERATING COST	148,230	89.45	185.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 139,992 LBS.
AVERAGE PAYLOAD -- 94,489 LBS.
ESTIMATED ANNUAL QUANTITY -- 11,811 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
263.6	TOTAL OPERATING COST	298.0

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                              ONTARIO
COMMODITY -- BULK                                  ANNUAL DISTANCE -- 160000 KM.
A.    VEHICLE UTILIZATION                             PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             63500 KG.        63500 KG.
      AVERAGE PAYLOAD                                  42860 KG.        42860 KG.
      ESTIMATED ANNUAL QUANTITY                     21430 TONNES     21430 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                              2841 HRS.        3314 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                             $ 7545           $ 7545
      DISTANCE WAGE                                      $ 28816              $ 0
      HOURLY WAGE                                            $ 0          $ 39669
      WAGE BURDEN                                         $ 5454           $ 7082
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S
                                                       G R A V E L  R O A D S
             COST
              PER       COST                                            COST
    TOTAL  RUNNING       PER                                             PER       COST
     COST     HOUR       KM.                                 TOTAL   RUNNING        PER
        $        $                                            COST      HOUR        KM.
                                                                 $         $
                               TRACTOR VARIABLE COSTS
   41,815    14.72      26.1     DRIVER                     54,296     16.38       33.9
   41,181    14.50      25.7     FUEL                       41,181     12.43       25.7
   20,879     7.35      13.0     REPAIRS                    25,055      7.56       15.7
      597     0.21       0.4     CLEANING                      597      0.18        0.4
    1,790     0.63       1.1     TRANSPORT                   1,790      0.54        1.1
    4,116     1.45       2.6     TIRES                       6,997      2.11        4.4
  110,378    38.86      68.9   TOTAL TRACTOR VARIABLE      129,916     39.20       81.2

                               TRACTOR FIXED COSTS
   14,572     5.13       9.1     DEPRECIATION               14,572      4.40        9.1
    2,339     0.82       1.5     LICENCES                    2,339      0.71        1.5
   16,911     5.95      10.6   TOTAL TRACTOR FIXED          16,911      5.11       10.6

  127,289    44.81      79.5   TRACTOR TOTAL               146,827     44.31       91.8

                               TRAILER VARIABLE COSTS
   12,975     4.57       8.1     REPAIRS                    15,570      4.70        9.7
    2,983     1.05       1.9     CLEANING                    2,983      0.90        1.9
    1,690     0.59       1.1     TRANSPORT                   1,690      0.51        1.1
    4,459     1.57       2.8     TIRES                       7,358      2.22        4.6
   22,107     7.78      13.9   TOTAL TRAILER VARIABLE       27,601      8.33       17.3

                               TRAILER FIXED COSTS
   10,800     3.80       6.8     DEPRECIATION               10,800      3.26        6.8
                                 LICENCES
   10,800     3.80       6.8   TOTAL TRAILER FIXED          10,800      3.26        6.8

   32,907    11.58      20.7   TRAILER TOTAL                38,401     11.59       24.1

  160,196    56.39     100.2   TOTAL VEHICLE COSTS         185,228     55.90      115.9

    6,583     2.32       4.1   INSURANCE COSTS               7,612      2.30        4.8
   30,722    10.82      19.2   ADMIN. AND INTEREST          35,523     10.72       22.2
                               PICKUP AND DELIVERY
   21,945     7.73      13.7   PROFIT                       25,374      7.66       15.9
  219,446    77.26     137.2   TOTAL OPERATING COST        253,737     76.58      158.8


*****************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                           *
*          A.    ANNUAL DISTANCE TRAVELLED --      99,424  MI.              *
*                GROSS VEHICLE WEIGHT      --     139,992 LBS.              *
*                AVERAGE PAYLOAD           --      94,489 LBS.              *
*                ESTIMATED ANNUAL QUANTITY --      23,622 TONS              *
*                                                                           *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                           *
*          P A V E D  R O A D S              G R A V E L  R O A D S         *
*                                                                           *
*                 220.8     TOTAL OPERATING COST    255.6                   *
*****************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                                ONTARIO

COMMODITY -- BULK                                   ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                               PAVED ROAD      GRAVEL ROAD
      GROSS VEHICLE WEIGHT                              63500 KG.        63500 KG.
      AVERAGE PAYLOAD                                   42860 KG.        42860 KG.
      ESTIMATED ANNUAL QUANTITY                     32145 TONNES     32145 TONNES
      TRIP RUNNING TIME                                   5.7 HRS.         6.6 HRS.
      ANNUAL RUNNING HOURS                             4261 HRS.        4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 11317          $ 11317
      DISTANCE WAGE                                    $ 43224              $ 0
      HOURLY WAGE                                          $ 0          $ 59504
      WAGE BURDEN                                       $ 8181          $ 10623

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                                  G R A V E L   R O A D S

             COST                                                        COST
              PER      COST                                               PER     COST
    TOTAL  RUNNING      PER                                   TOTAL   RUNNING      PER
     COST     HOUR      KM.                                    COST      HOUR      KM.
        $        $                                                $         $
                                TRACTOR VARIABLE COSTS
   62,722    14.72     26.1       DRIVER                     81,444     16.38     33.9
   61,771    14.50     25.7       FUEL                       61,771     12.43     25.7
   31,319     7.35     13.0       REPAIRS                    37,582      7.56     15.7
      895     0.21      0.4       CLEANING                      895      0.18      0.4
    1,790     0.42      0.7       TRANSPORT                   1,790      0.36      0.7
    6,174     1.45      2.6       TIRES                      10,496      2.11      4.4
  164,671    38.65     68.5     TOTAL TRACTOR VARIABLE      193,978     39.02     80.8

                                TRACTOR FIXED COSTS
   14,572     3.42      6.1       DEPRECIATION               14,572      2.93      6.1
    2,339     0.55      1.0       LICENCES                    2,339      0.47      1.0
   16,911     3.97      7.1     TOTAL TRACTOR FIXED          16,911      3.40      7.1

  181,582    42.62     75.6     TRACTOR TOTAL               210,889     42.42     87.9

                                TRAILER VARIABLE COSTS
   19,462     4.57      8.1       REPAIRS                    23,355      4.70      9.7
    4,474     1.05      1.9       CLEANING                    4,474      0.90      1.9
    1,690     0.40      0.7       TRANSPORT                   1,690      0.34      0.7
    6,689     1.57      2.8       TIRES                      11,036      2.22      4.6
   32,315     7.59     13.5     TOTAL TRAILER VARIABLE       40,555      8.16     16.9

                                TRAILER FIXED COSTS
   10,800     2.53      4.5       DEPRECIATION               10,800      2.17      4.5
                                  LICENCES
   10,800     2.53      4.5     TOTAL TRAILER FIXED          10,800      2.17      4.5

   43,115    10.12     18.0     TRAILER TOTAL                51,355     10.33     21.4

  224,697    52.74     93.6     TOTAL VEHICLE COSTS         262,244     52.75    109.3

    9,234     2.17      3.8     INSURANCE COSTS              10,777      2.17      4.5
   43,093    10.11     18.0     ADMIN. AND INTEREST          50,294     10.12     21.0
                                PICKUP AND DELIVERY
   30,780     7.22     12.8     PROFIT                       35,924      7.23     15.0
  307,804    72.24    128.2     TOTAL OPERATING COST        359,239     72.27    149.8


************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y       *
*                                                                      *
*          A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.          *
*               GROSS VEHICLE WEIGHT      --     139,992 LBS.          *
*               AVERAGE PAYLOAD           --      94,489 LBS.          *
*               ESTIMATED ANNUAL QUANTITY --      35,433 TONS          *
*                                                                      *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)             *
*                                                                      *
*          P A V E D   R O A D S          G R A V E L   R O A D S      *
*                                                                      *
*                  206.3    TOTAL OPERATING COST   241.1               *
************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES QUEBEC

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	57500 KG.	57500 KG.
AVERAGE PAYLOAD	36860 KG.	36860 KG.
ESTIMATED ANNUAL QUANTITY	9215 TONNES	9215 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 3044	$ 3044
DISTANCE WAGE	$ 14328	$ 0
HOURLY WAGE	$ 0	$ 18609
WAGE BURDEN	$ 2085	$ 2598

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
19,457	13.70	24.3	DRIVER	24,251	14.64	30.3
22,850	16.09	28.6	FUEL	22,850	13.79	28.6
10,589	7.46	13.2	REPAIRS	12,706	7.67	15.9
249	0.18	0.3	CLEANING	249	0.15	0.3
2,187	1.54	2.7	TRANSPORT	2,187	1.32	2.7
2,172	1.53	2.7	TIRES	3,693	2.23	4.6
57,504	40.50	71.8	TOTAL TRACTOR VARIABLE	65,936	39.80	82.4
			TRACTOR FIXED COSTS			
15,765	11.10	19.7	DEPRECIATION	15,765	9.51	19.7
2,756	1.94	3.4	LICENCES	2,756	1.66	3.4
18,521	13.04	23.1	TOTAL TRACTOR FIXED	18,521	11.17	23.1
76,025	53.54	94.9	TRACTOR TOTAL	84,457	50.97	105.5
			TRAILER VARIABLE COSTS			
6,189	4.36	7.7	REPAIRS	7,427	4.48	9.3
1,491	1.05	1.9	CLEANING	1,491	0.90	1.9
2,287	1.61	2.9	TRANSPORT	2,287	1.38	2.9
2,344	1.65	2.9	TIRES	3,867	2.33	4.8
12,311	8.67	15.4	TOTAL TRAILER VARIABLE	15,072	9.09	18.9
			TRAILER FIXED COSTS			
11,772	8.29	14.7	DEPRECIATION	11,772	7.10	14.7
86	0.06	0.1	LICENCES	86	0.05	0.1
11,858	8.35	14.8	TOTAL TRAILER FIXED	11,858	7.15	14.8
24,169	17.02	30.2	TRAILER TOTAL	26,930	16.24	33.7
100,194	70.56	125.1	TOTAL VEHICLE COSTS	111,387	67.21	139.2
4,118	2.90	5.1	INSURANCE COSTS	4,578	2.76	5.7
19,215	13.53	24.0	ADMIN. AND INTEREST	21,362	12.89	26.7
			PICKUP AND DELIVERY			
13,725	9.66	17.2	PROFIT	15,259	9.21	19.1
137,252	96.65	171.4	TOTAL OPERATING COST	152,586	92.07	190.7

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 126,765 LBS.
AVERAGE PAYLOAD -- 81,262 LBS.
ESTIMATED ANNUAL QUANTITY -- 10,158 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
275.8	TOTAL OPERATING COST	306.9

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                          QUEBEC

COMMODITY -- BULK                            ANNUAL DISTANCE -- 160000 KM.

A.    VEHICLE UTILIZATION                       PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                      57500 KG.          57500 KG.
      AVERAGE PAYLOAD                           36860 KG.          36860 KG.
      ESTIMATED ANNUAL QUANTITY             18430 TONNES       18430 TONNES
      TRIP RUNNING TIME                           5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                       2841 HRS.          3314 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                    $ 6087             $ 6087
      DISTANCE WAGE                             $ 28656                $ 0
      HOURLY WAGE                                   $ 0            $ 37217
      WAGE BURDEN                                $ 4169             $ 5197

C.    TOTAL OPERATING COSTS
    P A V E D  R O A D S                              G R A V E L  R O A D S

             COST                                                COST
              PER     COST                                        PER     COST
  TOTAL   RUNNING      PER                             TOTAL   RUNNING     PER
   COST      HOUR      KM.                              COST      HOUR     KM.
      $         $                                          $         $
                           TRACTOR VARIABLE COSTS
 38,912     13.70     24.3    DRIVER                  48,501     14.63    30.3
 45,700     16.09     28.6    FUEL                    45,700     13.79    28.6
 21,177      7.46     13.2    REPAIRS                 25,413      7.67    15.9
    497      0.17      0.3    CLEANING                   497      0.15     0.3
  2,187      0.77      1.4    TRANSPORT                2,187      0.66     1.4
  4,345      1.53      2.7    TIRES                    7,386      2.23     4.6
112,818     39.72     70.5 TOTAL TRACTOR VARIABLE    129,684     39.13    81.1

                           TRACTOR FIXED COSTS
 15,765      5.55      9.9    DEPRECIATION            15,765      4.76     9.9
  2,756      0.97      1.7    LICENCES                 2,756      0.83     1.7
 18,521      6.52     11.6 TOTAL TRACTOR FIXED        18,521      5.59    11.6

131,339     46.24     82.1 TRACTOR TOTAL             148,205     44.72    92.7

                           TRAILER VARIABLE COSTS
 12,378      4.36      7.7    REPAIRS                 14,854      4.48     9.3
  2,983      1.05      1.9    CLEANING                 2,983      0.90     1.9
  2,287      0.81      1.4    TRANSPORT                2,287      0.69     1.4
  4,688      1.65      2.9    TIRES                    7,735      2.33     4.8
 22,336      7.87     13.9 TOTAL TRAILER VARIABLE     27,859      8.40    17.4

                           TRAILER FIXED COSTS
 11,772      4.14      7.4    DEPRECIATION            11,772      3.55     7.4
     86      0.03      0.1    LICENCES                    86      0.03     0.1
 11,858      4.17      7.5 TOTAL TRAILER FIXED        11,858      3.58     7.5

 34,194     12.04     21.4 TRAILER TOTAL              39,717     11.98    24.9

165,533     58.28    103.5 TOTAL VEHICLE COSTS       187,922     56.70   117.6

  6,803      2.39      4.3 INSURANCE COSTS             7,723      2.33     4.8
 31,746     11.18     19.8 ADMIN. AND INTEREST        36,040     10.87    22.5
                           PICKUP AND DELIVERY
 22,676      7.98     14.2 PROFIT                     25,743      7.77    16.1
226,758     79.83    141.8 TOTAL OPERATING COST      257,428     77.67   161.0


*************************************************************************
*                                                                       *
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                       *
*         A.   ANNUAL DISTANCE TRAVELLED --     99,424  MI.             *
*              GROSS VEHICLE WEIGHT      --    126,765  LBS.            *
*              AVERAGE PAYLOAD           --     81,262  LBS.            *
*              ESTIMATED ANNUAL QUANTITY --     20,315  TONS            *
*                                                                       *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                       *
*         P A V E D  R O A D S            G R A V E L  R O A D S        *
*                                                                       *
*                 228.2     TOTAL OPERATING COST    259.1               *
*************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES QUEBEC

COMMODITY -- BULK ANNUAL DISTANCE -- 240000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	57500 KG.	57500 KG.
	AVERAGE PAYLOAD	36860 KG.	36860 KG.
	ESTIMATED ANNUAL QUANTITY	27645 TONNES	27645 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	4261 HRS.	4971 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 9131	$ 9131
	DISTANCE WAGE	$ 42984	$ 0
	HOURLY WAGE	$ 0	$ 55826
	WAGE BURDEN	$ 6254	$ 7795

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
58,369	13.70	24.3	DRIVER	72,752	14.63	30.3
68,551	16.09	28.6	FUEL	68,551	13.79	28.6
31,766	7.46	13.2	REPAIRS	38,119	7.67	15.9
746	0.18	0.3	CLEANING	746	0.15	0.3
2,187	0.51	0.9	TRANSPORT	2,187	0.44	0.9
6,517	1.53	2.7	TIRES	11,079	2.23	4.6
168,136	39.47	70.0	TOTAL TRACTOR VARIABLE	193,434	38.91	80.6
			TRACTOR FIXED COSTS			
15,765	3.70	6.6	DEPRECIATION	15,765	3.17	6.6
2,756	0.65	1.1	LICENCES	2,756	0.55	1.1
18,521	4.35	7.7	TOTAL TRACTOR FIXED	18,521	3.72	7.7
186,657	43.82	77.7	TRACTOR TOTAL	211,955	42.63	88.3
			TRAILER VARIABLE COSTS			
18,567	4.36	7.7	REPAIRS	22,281	4.48	9.3
4,474	1.05	1.9	CLEANING	4,474	0.90	1.9
2,287	0.54	1.0	TRANSPORT	2,287	0.46	1.0
7,032	1.65	2.9	TIRES	11,602	2.33	4.8
32,360	7.60	13.5	TOTAL TRAILER VARIABLE	40,644	8.17	17.0
			TRAILER FIXED COSTS			
11,772	2.76	4.9	DEPRECIATION	11,772	2.37	4.9
86	0.02		LICENCES	86	0.02	
11,858	2.78	4.9	TOTAL TRAILER FIXED	11,858	2.39	4.9
44,218	10.38	18.4	TRAILER TOTAL	52,502	10.56	21.9
230,875	54.20	96.1	TOTAL VEHICLE COSTS	264,457	53.19	110.2
9,488	2.23	4.0	INSURANCE COSTS	10,868	2.19	4.5
44,277	10.39	18.4	ADMIN. AND INTEREST	50,718	10.20	21.1
			PICKUP AND DELIVERY			
31,627	7.42	13.2	PROFIT	36,227	7.29	15.1
316,267	74.24	131.7	TOTAL OPERATING COST	362,270	72.87	150.9

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 149,136 MI.
GROSS VEHICLE WEIGHT -- 126,765 LBS.
AVERAGE PAYLOAD -- 81,262 LBS.
ESTIMATED ANNUAL QUANTITY -- 30,473 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
211.9	TOTAL OPERATING COST	242.8

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                              MARITIMES

COMMODITY -- BULK                                     ANNUAL DISTANCE --  80000 KM.

A.    VEHICLE UTILIZATION                              PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                             56500 KG.           56500 KG.
      AVERAGE PAYLOAD                                  37450 KG.           37450 KG.
      ESTIMATED ANNUAL QUANTITY                      9363 TONNES         9363 TONNES
      TRIP RUNNING TIME                                  5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                             1420 HRS.           1657 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                            $ 2239              $ 2239
      DISTANCE WAGE                                    $ 10560                 $ 0
      HOURLY WAGE                                          $ 0             $ 13472
      WAGE BURDEN                                       $ 1408              $ 1728

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                              G R A V E L   R O A D S

               COST                                                  COST
                PER     COST                                          PER       COST
   TOTAL    RUNNING      PER                             TOTAL    RUNNING        PER
    COST       HOUR      KM.                              COST       HOUR        KM.
       $          $                                          $          $
                                TRACTOR VARIABLE COSTS
  14,207      10.00     17.8       DRIVER               17,439      10.52       21.8
  22,448      15.80     28.1       FUEL                 22,448      13.55       28.1
  10,171       7.16     12.7       REPAIRS              12,205       7.37       15.3
     199       0.14      0.2       CLEANING                199       0.12        0.2
   1,988       1.40      2.5       TRANSPORT             1,988       1.20        2.5
   1,849       1.30      2.3       TIRES                 3,144       1.90        3.9
  50,862      35.80     63.6    TOTAL TRACTOR VARIABLE  57,423      34.66       71.8

                                TRACTOR FIXED COSTS
  16,173      11.39     20.2       DEPRECIATION         16,173       9.76       20.2
   1,503       1.06      1.9       LICENCES              1,503       0.91        1.9
  17,676      12.45     22.1    TOTAL TRACTOR FIXED     17,676      10.67       22.1

  68,538      48.25     85.7    TRACTOR TOTAL           75,099      45.33       93.9

                                TRAILER VARIABLE COSTS
   5,763       4.06      7.2       REPAIRS               6,915       4.17        8.6
     646       0.45      0.8       CLEANING                646       0.39        0.8
   2,287       1.61      2.9       TRANSPORT             2,287       1.38        2.9
   2,446       1.72      3.1       TIRES                 4,036       2.44        5.0
  11,142       7.84     14.0    TOTAL TRAILER VARIABLE  13,884       8.38       17.3

                                TRAILER FIXED COSTS
  11,880       8.36     14.9       DEPRECIATION         11,880       7.17       14.9
      18       0.01                LICENCES                 18       0.01
  11,898       8.37     14.9    TOTAL TRAILER FIXED     11,898       7.18       14.9

  23,040      16.21     28.9    TRAILER TOTAL           25,782      15.56       32.2

  91,578      64.46    114.6    TOTAL VEHICLE COSTS    100,881      60.89      126.1

   3,764       2.65      4.7    INSURANCE COSTS          4,146       2.50        5.2
  17,563      12.37     22.0    ADMIN. AND INTEREST     19,347      11.68       24.2
                                PICKUP AND DELIVERY
  12,545       8.83     15.7    PROFIT                  13,819       8.34       17.3
 125,450      88.31    157.0    TOTAL OPERATING COST   138,193      83.41      172.8


*********************************************************************************
*            I M P E R I A L   E Q U I V A L E N T   S U M M A R Y              *
*                                                                               *
*            A.    ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*                  GROSS VEHICLE WEIGHT      --     124,560 LBS.                *
*                  AVERAGE PAYLOAD           --      82,562 LBS.                *
*                  ESTIMATED ANNUAL QUANTITY --      10,321 TONS                *
*                                                                               *
*            B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                               *
*            P A V E D   R O A D S             G R A V E L   R O A D S          *
*                                                                               *
*                     252.7     TOTAL OPERATING COST    278.1                   *
*********************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES MARITIMES

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

A. VEHICLE UTILIZATION	PAVED ROAD	GRAVEL ROAD
GROSS VEHICLE WEIGHT	56500 KG.	56500 KG.
AVERAGE PAYLOAD	37450 KG.	37450 KG.
ESTIMATED ANNUAL QUANTITY	18725 TONNES	18725 TONNES
TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B. DRIVER COSTS		
LOAD - UNLOAD TIME COST	$ 4477	$ 4477
DISTANCE WAGE	$ 21120	$ 0
HOURLY WAGE	$ 0	$ 26943
WAGE BURDEN	$ 2816	$ 3456

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
28,413	10.00	17.8	DRIVER	34,876	10.52	21.8
44,897	15.81	28.1	FUEL	44,897	13.55	28.1
20,342	7.16	12.7	REPAIRS	24,411	7.37	15.3
398	0.14	0.2	CLEANING	398	0.12	0.2
1,988	0.70	1.2	TRANSPORT	1,988	0.60	1.2
3,699	1.30	2.3	TIRES	6,288	1.90	3.9
99,737	35.11	62.3	TOTAL TRACTOR VARIABLE	112,858	34.06	70.5
			TRACTOR FIXED COSTS			
16,173	5.69	10.1	DEPRECIATION	16,173	4.88	10.1
1,503	0.53	0.9	LICENCES	1,503	0.45	0.9
17,676	6.22	11.0	TOTAL TRACTOR FIXED	17,676	5.33	11.0
117,413	41.33	73.3	TRACTOR TOTAL	130,534	39.39	81.5
			TRAILER VARIABLE COSTS			
11,525	4.06	7.2	REPAIRS	13,830	4.17	8.6
1,293	0.46	0.8	CLEANING	1,293	0.39	0.8
2,287	0.81	1.4	TRANSPORT	2,287	0.69	1.4
4,892	1.72	3.1	TIRES	8,071	2.44	5.0
19,997	7.05	12.5	TOTAL TRAILER VARIABLE	25,481	7.69	15.8
			TRAILER FIXED COSTS			
11,880	4.18	7.4	DEPRECIATION	11,880	3.58	7.4
18	0.01		LICENCES	18	0.01	
11,898	4.19	7.4	TOTAL TRAILER FIXED	11,898	3.59	7.4
31,895	11.24	19.9	TRAILER TOTAL	37,379	11.28	23.2
149,308	52.57	93.2	TOTAL VEHICLE COSTS	167,913	50.67	104.7
6,136	2.16	3.8	INSURANCE COSTS	6,901	2.08	4.3
28,634	10.08	17.9	ADMIN. AND INTEREST	32,202	9.72	20.1
			PICKUP AND DELIVERY			
20,453	7.20	12.8	PROFIT	23,002	6.94	14.4
204,531	72.01	127.7	TOTAL OPERATING COST	230,018	69.41	143.5

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 124,560 LBS.
AVERAGE PAYLOAD -- 82,562 LBS.
ESTIMATED ANNUAL QUANTITY -- 20,641 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
205.5	TOTAL OPERATING COST	230.9

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                    MARITIMES

COMMODITY -- BULK                              ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                          PAVED ROAD       GRAVEL ROAD
      GROSS VEHICLE WEIGHT                          56500 KG.         56500 KG.
      AVERAGE PAYLOAD                               37450 KG.         37450 KG.
      ESTIMATED ANNUAL QUANTITY                   28088 TONNES      28088 TONNES
      TRIP RUNNING TIME                               5.7 HRS.          6.6 HRS.
      ANNUAL RUNNING HOURS                           4261 HRS.         4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                          $ 6716            $ 6716
      DISTANCE WAGE                                   $ 31680               $ 0
      HOURLY WAGE                                         $ 0           $ 40415
      WAGE BURDEN                                      $ 4224            $ 5184

C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

             COST                                                 COST
              PER     COST                                         PER     COST
   TOTAL  RUNNING      PER                              TOTAL  RUNNING      PER
    COST     HOUR      KM.                               COST     HOUR      KM.
       $        $                                           $        $
                             TRACTOR VARIABLE COSTS
  42,620    10.00     17.8      DRIVER                 52,315    10.52     21.8
  67,345    15.81     28.1      FUEL                   67,345    13.55     28.1
  30,513     7.16     12.7      REPAIRS                36,616     7.37     15.3
     597     0.14      0.2      CLEANING                  597     0.12      0.2
   1,988     0.47      0.8      TRANSPORT               1,988     0.40      0.8
   5,548     1.30      2.3      TIRES                   9,431     1.90      3.9
 148,611    34.88     61.9   TOTAL TRACTOR VARIABLE   168,292    33.86     70.1

                             TRACTOR FIXED COSTS
  16,173     3.80      6.7      DEPRECIATION           16,173     3.25      6.7
   1,503     0.35      0.6      LICENCES                1,503     0.30      0.6
  17,676     4.15      7.3   TOTAL TRACTOR FIXED       17,676     3.55      7.3

 166,287    39.03     69.2   TRACTOR TOTAL            185,968    37.41     77.4

                             TRAILER VARIABLE COSTS
  17,288     4.06      7.2      REPAIRS                20,745     4.17      8.6
   1,939     0.46      0.8      CLEANING                1,939     0.39      0.8
   2,287     0.54      1.0      TRANSPORT               2,287     0.46      1.0
   7,337     1.72      3.1      TIRES                  12,107     2.44      5.0
  28,851     6.78     12.1   TOTAL TRAILER VARIABLE    37,078     7.46     15.4

                             TRAILER FIXED COSTS
  11,880     2.79      5.0      DEPRECIATION           11,880     2.39      5.0
      18                        LICENCES                   18
  11,898     2.79      5.0   TOTAL TRAILER FIXED       11,898     2.39      5.0

  40,749     9.57     17.1   TRAILER TOTAL             48,976     9.85     20.4

 207,036    48.60     86.3   TOTAL VEHICLE COSTS      234,944    47.26     97.8

   8,508     2.00      3.5   INSURANCE COSTS            9,655     1.94      4.0
  39,706     9.32     16.5   ADMIN. AND INTEREST       45,058     9.06     18.8
                             PICKUP AND DELIVERY
  28,361     6.66     11.8   PROFIT                    32,184     6.47     13.4
 283,611    66.58    118.1   TOTAL OPERATING COST     321,841    64.73    134.0


**************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                        *
*        A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.              *
*             GROSS VEHICLE WEIGHT      --     124,560 LBS.              *
*             AVERAGE PAYLOAD           --      82,562 LBS.              *
*             ESTIMATED ANNUAL QUANTITY --      30,961 TONS              *
*                                                                        *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                        *
*        P A V E D   R O A D S             G R A V E L   R O A D S       *
*                                                                        *
*              190.1     TOTAL OPERATING COST   215.6                    *
**************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                         NEWFOUNDLAND
COMMODITY -- BULK                                  ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION
      GROSS VEHICLE WEIGHT                           PAVED ROAD        GRAVEL ROAD
      AVERAGE PAYLOAD                                52500 KG.          52500 KG.
      ESTIMATED ANNUAL QUANTITY                      31860 KG.          31860 KG.
      TRIP RUNNING TIME                           7965 TONNES        7965 TONNES
      ANNUAL RUNNING HOURS                            5.7 HRS.            6.6 HRS.
                                                    1420 HRS.          1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST
      DISTANCE WAGE                                  $ 1942             $ 1942
      HOURLY WAGE                                    $ 8800                $ 0
      WAGE BURDEN                                       $ 0            $ 13737
                                                     $ 1182             $ 1725
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S
                                                     G R A V E L   R O A D S
              COST
               PER      COST                                        COST
  TOTAL    RUNNING       PER                                         PER     COST
   COST       HOUR       KM.                             TOTAL   RUNNING      PER
      $          $                                        COST      HOUR      KM.
                             TRACTOR VARIABLE COSTS          $         $
 11,924       8.40      14.9   DRIVER                   17,404     10.50     21.8
 23,955      16.87      29.9   FUEL                     23,955     14.46     29.9
  9,679       6.81      12.1   REPAIRS                  11,615      7.01     14.5
    398       0.28       0.5   CLEANING                    398      0.24      0.5
  1,889       1.33       2.4   TRANSPORT                 1,889      1.14      2.4
  1,969       1.39       2.5   TIRES                     3,347      2.02      4.2
 49,814      35.08      62.3 TOTAL TRACTOR VARIABLE     58,608     35.37     73.3

                             TRACTOR FIXED COSTS
 16,582      11.67      20.7   DEPRECIATION             16,582     10.01     20.7
  1,848       1.30       2.3   LICENCES                  1,848      1.12      2.3
 18,430      12.97      23.0 TOTAL TRACTOR FIXED        18,430     11.13     23.0

 68,244      48.05      85.3 TRACTOR TOTAL              77,038     46.50     96.3

                             TRAILER VARIABLE COSTS
  6,487       4.57       8.1   REPAIRS                   7,785      4.70      9.7
    497       0.35       0.6   CLEANING                    497      0.30      0.6
  2,287       1.61       2.9   TRANSPORT                 2,287      1.38      2.9
  2,446       1.72       3.1   TIRES                     4,036      2.44      5.0
 11,717       8.25      14.7 TOTAL TRAILER VARIABLE     14,605      8.82     18.2

                             TRAILER FIXED COSTS
 12,096       8.52      15.1   DEPRECIATION             12,096      7.30     15.1
     50       0.04       0.1   LICENCES                     50      0.03      0.1
 12,146       8.56      15.2 TOTAL TRAILER FIXED        12,146      7.33     15.2

 23,863      16.81      29.9 TRAILER TOTAL              26,751     16.15     33.4

 92,107      64.86     115.2 TOTAL VEHICLE COSTS       103,789     62.65    129.7

  3,785       2.66       4.7 INSURANCE COSTS             4,265      2.57      5.3
 17,664      12.44      22.1 ADMIN. AND INTEREST        19,904     12.01     24.9
                             PICKUP AND DELIVERY
 12,617       8.88      15.8 PROFIT                     14,217      8.58     17.8
126,173      88.84     157.8 TOTAL OPERATING COST      142,175     85.81    177.7


****************************************************************************
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y             *
*                                                                          *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.                *
*             GROSS VEHICLE WEIGHT      --     115,742 LBS.                *
*             AVERAGE PAYLOAD           --      70,239 LBS.                *
*             ESTIMATED ANNUAL QUANTITY --       8,780 TONS                *
*                                                                          *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                   *
*                                                                          *
*        P A V E D   R O A D S            G R A V E L   R O A D S          *
*                                                                          *
*              253.9    TOTAL OPERATING COST    286.0                      *
****************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                       NEWFOUNDLAND

COMMODITY -- BULK                                     ANNUAL DISTANCE -- 160000 KM.

A.     VEHICLE UTILIZATION                             PAVED ROAD        GRAVEL ROAD
       GROSS VEHICLE WEIGHT                             52500 KG.          52500 KG.
       AVERAGE PAYLOAD                                  31860 KG.          31860 KG.
       ESTIMATED ANNUAL QUANTITY                     15930 TONNES       15930 TONNES
       TRIP RUNNING TIME                                  5.7 HRS.           6.6 HRS.
       ANNUAL RUNNING HOURS                              2841 HRS.          3314 HRS.

B.     DRIVER COSTS
       LOAD - UNLOAD TIME COST                            $ 3884             $ 3884
       DISTANCE WAGE                                     $ 17600                $ 0
       HOURLY WAGE                                           $ 0            $ 27474
       WAGE BURDEN                                        $ 2363             $ 3449

C.     TOTAL OPERATING COSTS
   P A V E D   R O A D S                               G R A V E L   R O A D S

            COST                                                   COST
             PER     COST                                           PER      COST
  TOTAL  RUNNING      PER                             TOTAL     RUNNING       PER
   COST     HOUR      KM.                              COST        HOUR       KM.
      $        $                                          $           $
                          TRACTOR VARIABLE COSTS
 23,847     8.39     14.9   DRIVER                   34,807       10.50      21.8
 47,910    16.87     29.9   FUEL                     47,910       14.46      29.9
 19,358     6.81     12.1   REPAIRS                  23,229        7.01      14.5
    795     0.28      0.5   CLEANING                    795        0.24       0.5
  1,889     0.66      1.2   TRANSPORT                 1,889        0.57       1.2
  3,937     1.39      2.5   TIRES                     6,693        2.02       4.2
 97,736    34.40     61.1 TOTAL TRACTOR VARIABLE    115,323       34.80      72.1

                          TRACTOR FIXED COSTS
 16,582     5.84     10.4   DEPRECIATION             16,582        5.00      10.4
  1,848     0.65      1.2   LICENCES                  1,848        0.56       1.2
 18,430     6.49     11.6 TOTAL TRACTOR FIXED        18,430        5.56      11.6

116,166    40.89     72.7 TRACTOR TOTAL             133,753       40.36      83.7

                          TRAILER VARIABLE COSTS
 12,975     4.57      8.1   REPAIRS                  15,570        4.70       9.7
    994     0.35      0.6   CLEANING                    994        0.30       0.6
  2,287     0.81      1.4   TRANSPORT                 2,287        0.69       1.4
  4,892     1.72      3.1   TIRES                     8,071        2.44       5.0
 21,148     7.45     13.2 TOTAL TRAILER VARIABLE     26,922        8.13      16.7

                          TRAILER FIXED COSTS
 12,096     4.26      7.6   DEPRECIATION             12,096        3.65       7.6
     50     0.02            LICENCES                     50        0.02
 12,146     4.28      7.6 TOTAL TRAILER FIXED        12,146        3.67       7.6

 33,294    11.73     20.8 TRAILER TOTAL              39,068       11.80      24.3

149,460    52.62     93.5 TOTAL VEHICLE COSTS       172,821       52.16     108.0

  6,142     2.16      3.8 INSURANCE COSTS             7,102        2.14       4.4
 28,664    10.09     17.9 ADMIN. AND INTEREST        33,144       10.00      20.7
                          PICKUP AND DELIVERY
 20,474     7.21     12.8 PROFIT                     23,674        7.14      14.8
204,740    72.08    128.0 TOTAL OPERATING COST      236,741       71.44     147.9


*****************************************************************************
*             I M P E R I A L   E Q U I V A L E N T   S U M M A R Y         *
*                                                                           *
*             A.   ANNUAL DISTANCE TRAVELLED --         99,424  MI.         *
*                  GROSS VEHICLE WEIGHT      --        115,742 LBS.         *
*                  AVERAGE PAYLOAD           --         70,239 LBS.         *
*                  ESTIMATED ANNUAL QUANTITY --         17,560 TONS         *
*                                                                           *
*             B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)               *
*                                                                           *
*             P A V E D   R O A D S            G R A V E L   R O A D S      *
*                                                                           *
*                       206.0     TOTAL OPERATING COST   238.0              *
*****************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                    NEWFOUNDLAND
COMMODITY -- BULK                                  ANNUAL DISTANCE -- 240000 KM.
A.    VEHICLE UTILIZATION                          PAVED ROAD          GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         52500 KG.           52500 KG.
      AVERAGE PAYLOAD                              31860 KG.           31860 KG.
      ESTIMATED ANNUAL QUANTITY                 23895 TONNES        23895 TONNES
      TRIP RUNNING TIME                              5.7 HRS.            6.6 HRS.
      ANNUAL RUNNING HOURS                          4261 HRS.           4971 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 5826              $ 5826
      DISTANCE WAGE                                $ 26400                 $ 0
      HOURLY WAGE                                      $ 0             $ 41210
      WAGE BURDEN                                   $ 3545              $ 5174
C.    TOTAL OPERATING COSTS
   P A V E D   R O A D S                          G R A V E L   R O A D S

                 COST                                               COST
                  PER      COST                                      PER      COST
     TOTAL    RUNNING       PER                           TOTAL  RUNNING       PER
      COST       HOUR       KM.                            COST     HOUR       KM.
         $          $                                         $        $
                              TRACTOR VARIABLE COSTS
    35,771       8.40      14.9     DRIVER               52,210    10.50      21.8
    71,865      16.87      29.9     FUEL                 71,865    14.46      29.9
    29,037       6.81      12.1     REPAIRS              34,844     7.01      14.5
     1,193       0.28       0.5     CLEANING              1,193     0.24       0.5
     1,889       0.44       0.8     TRANSPORT             1,889     0.38       0.8
     5,906       1.39       2.5     TIRES                10,040     2.02       4.2
   145,661      34.19      60.7  TOTAL TRACTOR VARIABLE 172,041    34.61      71.7

                              TRACTOR FIXED COSTS
    16,582       3.89       6.9     DEPRECIATION         16,582     3.34       6.9
     1,848       0.43       0.8     LICENCES              1,848     0.37       0.8
    18,430       4.32       7.7  TOTAL TRACTOR FIXED     18,430     3.71       7.7

   164,091      38.51      68.4  TRACTOR TOTAL          190,471    38.32      79.4

                              TRAILER VARIABLE COSTS
    19,462       4.57       8.1     REPAIRS              23,355     4.70       9.7
     1,491       0.35       0.6     CLEANING              1,491     0.30       0.6
     2,287       0.54       1.0     TRANSPORT             2,287     0.46       1.0
     7,337       1.72       3.1     TIRES                12,107     2.44       5.0
    30,577       7.18      12.8  TOTAL TRAILER VARIABLE  39,240     7.90      16.3

                              TRAILER FIXED COSTS
    12,096       2.84       5.0     DEPRECIATION         12,096     2.43       5.0
        50       0.01               LICENCES                 50     0.01
    12,146       2.85       5.0  TOTAL TRAILER FIXED     12,146     2.44       5.0

    42,723      10.03      17.8  TRAILER TOTAL           51,386    10.34      21.3

   206,814      48.54      86.2  TOTAL VEHICLE COSTS    241,857    48.66     100.7

     8,499       1.99       3.5  INSURANCE COSTS          9,939     2.00       4.1
    39,663       9.31      16.5  ADMIN. AND INTEREST     46,383     9.33      19.3
                                 PICKUP AND DELIVERY
    28,331       6.65      11.8  PROFIT                  33,131     6.66      13.8
   283,307      66.49     118.0  TOTAL OPERATING COST   331,310    66.65     137.9


****************************************************************************
*         I M P E R I A L   E Q U I V A L E N T   S U M M A R Y            *
*                                                                          *
*         A.   ANNUAL DISTANCE TRAVELLED --     149,136  MI.               *
*              GROSS VEHICLE WEIGHT      --     115,742 LBS.               *
*              AVERAGE PAYLOAD           --      70,239 LBS.               *
*              ESTIMATED ANNUAL QUANTITY --      26,339 TONS               *
*                                                                          *
*         B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                  *
*                                                                          *
*         P A V E D   R O A D S           G R A V E L   R O A D S          *
*                                                                          *
*                   189.9    TOTAL OPERATING COST    221.9                 *
****************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES YUKON

COMMODITY -- BULK ANNUAL DISTANCE -- 80000 KM.

		PAVED ROAD	GRAVEL ROAD
A.	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	63300 KG.	63300 KG.
	AVERAGE PAYLOAD	42660 KG.	42660 KG.
	ESTIMATED ANNUAL QUANTITY	10665 TONNES	10665 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	1420 HRS.	1657 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 3588	$ 3588
	DISTANCE WAGE	$ 18664	$ 0
	HOURLY WAGE	$ 0	$ 18956
	WAGE BURDEN	$ 3115	$ 3156

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
25,367	17.86	31.7	DRIVER	25,700	15.51	32.1
23,812	16.77	29.8	FUEL	23,812	14.37	29.8
10,738	7.56	13.4	REPAIRS	12,885	7.78	16.1
646	0.45	0.8	CLEANING	646	0.39	0.8
3,778	2.66	4.7	TRANSPORT	3,778	2.28	4.7
3,480	2.45	4.4	TIRES	5,916	3.57	7.4
67,821	47.75	84.8	TOTAL TRACTOR VARIABLE	72,737	43.90	90.9
			TRACTOR FIXED COSTS			
14,251	10.03	17.8	DEPRECIATION	14,251	8.60	17.8
1,740	1.23	2.2	LICENCES	1,740	1.05	2.2
15,991	11.26	20.0	TOTAL TRACTOR FIXED	15,991	9.65	20.0
83,812	59.01	104.8	TRACTOR TOTAL	88,728	53.55	110.9
			TRAILER VARIABLE COSTS			
6,786	4.78	8.5	REPAIRS	8,143	4.91	10.2
795	0.56	1.0	CLEANING	795	0.48	1.0
3,082	2.17	3.9	TRANSPORT	3,082	1.86	3.9
5,344	3.76	6.7	TIRES	8,818	5.32	11.0
16,007	11.27	20.1	TOTAL TRAILER VARIABLE	20,838	12.57	26.1
			TRAILER FIXED COSTS			
10,800	7.60	13.5	DEPRECIATION	10,800	6.52	13.5
20	0.01		LICENCES	20	0.01	
10,820	7.61	13.5	TOTAL TRAILER FIXED	10,820	6.53	13.5
26,827	18.88	33.6	TRAILER TOTAL	31,658	19.10	39.6
110,639	77.89	138.4	TOTAL VEHICLE COSTS	120,386	72.65	150.5
4,547	3.20	5.7	INSURANCE COSTS	4,947	2.99	6.2
21,218	14.94	26.5	ADMIN. AND INTEREST	23,088	13.93	28.9
			PICKUP AND DELIVERY			
15,156	10.67	18.9	PROFIT	16,491	9.95	20.6
151,560	106.70	189.5	TOTAL OPERATING COST	164,912	99.52	206.2

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 49,712 MI.
GROSS VEHICLE WEIGHT -- 139,551 LBS.
AVERAGE PAYLOAD -- 94,048 LBS.
ESTIMATED ANNUAL QUANTITY -- 11,756 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
305.0	TOTAL OPERATING COST	331.8

CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES YUKON

COMMODITY -- BULK ANNUAL DISTANCE -- 160000 KM.

A.		PAVED ROAD	GRAVEL ROAD
	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	63300 KG.	63300 KG.
	AVERAGE PAYLOAD	42660 KG.	42660 KG.
	ESTIMATED ANNUAL QUANTITY	21330 TONNES	21330 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.
B.	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 7177	$ 7177
	DISTANCE WAGE	$ 37328	$ 0
	HOURLY WAGE	$ 0	$ 37913
	WAGE BURDEN	$ 6231	$ 6313

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
50,736	17.86	31.7	DRIVER	51,403	15.51	32.1
47,624	16.77	29.8	FUEL	47,624	14.37	29.8
21,476	7.56	13.4	REPAIRS	25,771	7.78	16.1
1,293	0.46	0.8	CLEANING	1,293	0.39	0.8
3,778	1.33	2.4	TRANSPORT	3,778	1.14	2.4
6,960	2.45	4.4	TIRES	11,831	3.57	7.4
131,867	46.43	82.5	TOTAL TRACTOR VARIABLE	141,700	42.76	88.6
			TRACTOR FIXED COSTS			
14,251	5.02	8.9	DEPRECIATION	14,251	4.30	8.9
1,740	0.61	1.1	LICENCES	1,740	0.53	1.1
15,991	5.63	10.0	TOTAL TRACTOR FIXED	15,991	4.83	10.0
147,858	52.06	92.5	TRACTOR TOTAL	157,691	47.59	98.6
			TRAILER VARIABLE COSTS			
13,571	4.78	8.5	REPAIRS	16,286	4.91	10.2
1,591	0.56	1.0	CLEANING	1,591	0.48	1.0
3,082	1.08	1.9	TRANSPORT	3,082	0.93	1.9
10,688	3.76	6.7	TIRES	17,635	5.32	11.0
28,932	10.18	18.1	TOTAL TRAILER VARIABLE	38,594	11.64	24.1
			TRAILER FIXED COSTS			
10,800	3.80	6.8	DEPRECIATION	10,800	3.26	6.8
20	0.01		LICENCES	20	0.01	
10,820	3.81	6.8	TOTAL TRAILER FIXED	10,820	3.27	6.8
39,752	13.99	24.9	TRAILER TOTAL	49,414	14.91	30.9
187,610	66.05	117.4	TOTAL VEHICLE COSTS	207,105	62.50	129.5
7,710	2.71	4.8	INSURANCE COSTS	8,511	2.57	5.3
35,980	12.67	22.5	ADMIN. AND INTEREST	39,719	11.98	24.8
			PICKUP AND DELIVERY			
25,700	9.05	16.1	PROFIT	28,370	8.56	17.7
257,000	90.48	160.8	TOTAL OPERATING COST	283,705	85.61	177.3

IMPERIAL EQUIVALENT SUMMARY

A. ANNUAL DISTANCE TRAVELLED -- 99,424 MI.
GROSS VEHICLE WEIGHT -- 139,551 LBS.
AVERAGE PAYLOAD -- 94,048 LBS.
ESTIMATED ANNUAL QUANTITY -- 23,512 TONS

B. TOTAL OPERATING COST PER MILE (CENTS/MILE)

PAVED ROADS		GRAVEL ROADS
258.8	TOTAL OPERATING COST	285.3

```
CONFIGURATION -- SEMI-TRAILER AND PUP 8 AXLES                                  YUKON

COMMODITY -- BULK                                 ANNUAL DISTANCE -- 240000 KM.

A.    VEHICLE UTILIZATION                         PAVED ROAD            GRAVEL ROAD
      GROSS VEHICLE WEIGHT                         63300 KG.              63300 KG.
      AVERAGE PAYLOAD                              42660 KG.              42660 KG.
      ESTIMATED ANNUAL QUANTITY                  31995 TONNES           31995 TONNES
      TRIP RUNNING TIME                              5.7 HRS.               6.6 HRS.
      ANNUAL RUNNING HOURS                          4261 HRS.              4971 HRS.

B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                      $ 10765                $ 10765
      DISTANCE WAGE                                $ 55992                    $ 0
      HOURLY WAGE                                      $ 0                $ 56869
      WAGE BURDEN                                   $ 9346                 $ 9469

C.    TOTAL OPERATING COSTS
    P A V E D   R O A D S                                      G R A V E L   R O A D S

                COST                                                       COST
                 PER      COST                                              PER      COST
   TOTAL     RUNNING       PER                                 TOTAL    RUNNING       PER
    COST        HOUR       KM.                                  COST       HOUR       KM.
       $           $                                               $          $
                                TRACTOR VARIABLE COSTS
  76,103       17.86      31.7    DRIVER                      77,103      15.51      32.1
  71,435       16.77      29.8    FUEL                        71,435      14.37      29.8
  32,213        7.56      13.4    REPAIRS                     38,656       7.78      16.1
   1,939        0.46       0.8    CLEANING                     1,939       0.39       0.8
   3,778        0.89       1.6    TRANSPORT                    3,778       0.76       1.6
  10,440        2.45       4.4    TIRES                       17,747       3.57       7.4
 195,908       45.99      81.7  TOTAL TRACTOR VARIABLE       210,658      42.38      87.8

                                TRACTOR FIXED COSTS
  14,251        3.34       5.9    DEPRECIATION                14,251       2.87       5.9
   1,740        0.41       0.7    LICENCES                     1,740       0.35       0.7
  15,991        3.75       6.6  TOTAL TRACTOR FIXED           15,991       3.22       6.6

 211,899       49.74      88.3  TRACTOR TOTAL                226,649      45.60      94.4

                                TRAILER VARIABLE COSTS
  20,357        4.78       8.5    REPAIRS                     24,428       4.91      10.2
   2,386        0.56       1.0    CLEANING                     2,386       0.48       1.0
   3,082        0.72       1.3    TRANSPORT                    3,082       0.62       1.3
  16,032        3.76       6.7    TIRES                       26,453       5.32      11.0
  41,857        9.82      17.5  TOTAL TRAILER VARIABLE        56,349      11.33      23.5

                                TRAILER FIXED COSTS
  10,800        2.53       4.5    DEPRECIATION                10,800       2.17       4.5
      20                          LICENCES                        20
  10,820        2.53       4.5  TOTAL TRAILER FIXED           10,820       2.17       4.5

  52,677       12.35      22.0  TRAILER TOTAL                 67,169      13.50      28.0

 264,576       62.09     110.3  TOTAL VEHICLE COSTS          293,818      59.10     122.4

  10,873        2.55       4.5  INSURANCE COSTS               12,075       2.43       5.0
  50,741       11.91      21.1  ADMIN. AND INTEREST           56,349      11.34      23.5
                                PICKUP AND DELIVERY
  36,243        8.51      15.1  PROFIT                        40,249       8.10      16.8
 362,433       85.06     151.0  TOTAL OPERATING COST         402,491      80.97     167.7


*************************************************************************************
*                                                                                   *
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y                    *
*                                                                                   *
*          A.    ANNUAL DISTANCE TRAVELLED --      149,136  MI.                     *
*                GROSS VEHICLE WEIGHT      --      139,551  LBS.                    *
*                AVERAGE PAYLOAD           --       94,048  LBS.                    *
*                ESTIMATED ANNUAL QUANTITY --       35,268  TONS                    *
*                                                                                   *
*          B.    TOTAL OPERATING COST PER MILE (CENTS/MILE)                         *
*                                                                                   *
*          P A V E D   R O A D S              G R A V E L   R O A D S               *
*                                                                                   *
*                     243.0     TOTAL OPERATING COST    269.9                       *
*************************************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                                N.W.T.
COMMODITY -- BULK                              ANNUAL DISTANCE --  80000 KM.
A.    VEHICLE UTILIZATION                         PAVED ROAD        GRAVEL ROAD
      GROSS VEHICLE WEIGHT                        53000 KG.          53000 KG.
      AVERAGE PAYLOAD                             33950 KG.          33950 KG.
      ESTIMATED ANNUAL QUANTITY                 8488 TONNES        8488 TONNES
      TRIP RUNNING TIME                             5.7 HRS.           6.6 HRS.
      ANNUAL RUNNING HOURS                        1420 HRS.          1657 HRS.
B.    DRIVER COSTS
      LOAD - UNLOAD TIME COST                       $ 2434             $ 2434
      DISTANCE WAGE                               $ 12632                $ 0
      HOURLY WAGE                                    $ 0             $ 16156
      WAGE BURDEN                                  $ 1733             $ 2138
C.    TOTAL OPERATING COSTS
   P A V E D  R O A D S                                   G R A V E L  R O A D S
                COST                                                    COST
                 PER      COST                                           PER      COST
    TOTAL    RUNNING       PER                                TOTAL   RUNNING       PER
     COST       HOUR       KM.                                 COST      HOUR       KM.
        $          $                                              $         $
                                TRACTOR VARIABLE COSTS
   16,799      11.83      21.0    DRIVER                     20,728     12.51      25.9
   22,809      16.06      28.5    FUEL                       22,809     13.76      28.5
   10,589       7.46      13.2    REPAIRS                    12,706      7.67      15.9
      497       0.35       0.6    CLEANING                      497      0.30       0.6
    2,883       2.03       3.6    TRANSPORT                   2,883      1.74       3.6
    2,921       2.06       3.7    TIRES                       4,965      3.00       6.2
   56,498      39.79      70.6  TOTAL TRACTOR VARIABLE       64,588     38.98      80.7

                                TRACTOR FIXED COSTS
   14,251      10.03      17.8    DEPRECIATION               14,251      8.60      17.8
      970       0.68       1.2    LICENCES                      970      0.59       1.2
   15,221      10.71      19.0  TOTAL TRACTOR FIXED          15,221      9.19      19.0

   71,719      50.50      89.6  TRACTOR TOTAL                79,809     48.17      99.7

                                TRAILER VARIABLE COSTS
    7,382       5.20       9.2    REPAIRS                     8,859      5.35      11.1
      895       0.63       1.1    CLEANING                      895      0.54       1.1
    2,585       1.82       3.2    TRANSPORT                   2,585      1.56       3.2
    5,344       3.76       6.7    TIRES                       8,818      5.32      11.0
   16,206      11.41      20.2  TOTAL TRAILER VARIABLE       21,157     12.77      26.4

                                TRAILER FIXED COSTS
   10,800       7.60      13.5    DEPRECIATION               10,800      6.52      13.5
       40       0.03       0.1    LICENCES                       40      0.02       0.1
   10,840       7.63      13.6  TOTAL TRAILER FIXED          10,840      6.54      13.6

   27,046      19.04      33.8  TRAILER TOTAL                31,997     19.31      40.0

   98,765      69.54     123.4  TOTAL VEHICLE COSTS         111,806     67.48     139.7

    4,059       2.86       5.1  INSURANCE COSTS               4,595      2.77       5.7
   18,941      13.34      23.7  ADMIN. AND INTEREST          21,442     12.94      26.8
                                PICKUP AND DELIVERY
   13,529       9.53      16.9  PROFIT                       15,316      9.24      19.1
  135,294      95.27     169.1  TOTAL OPERATING COST        153,159     92.43     191.3


**************************************************************************
*                                                                        *
*        I M P E R I A L   E Q U I V A L E N T   S U M M A R Y           *
*                                                                        *
*        A.   ANNUAL DISTANCE TRAVELLED --      49,712  MI.              *
*             GROSS VEHICLE WEIGHT      --     116,844  LBS.             *
*             AVERAGE PAYLOAD           --      74,846  LBS.             *
*             ESTIMATED ANNUAL QUANTITY --       9,356  TONS             *
*                                                                        *
*        B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                 *
*                                                                        *
*        P A V E D  R O A D S              G R A V E L  R O A D S        *
*                                                                        *
*                 272.1     TOTAL OPERATING COST   307.9                 *
**************************************************************************
```

CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES *N.W.T.*

COMMODITY -- BULK *ANNUAL DISTANCE -- 160000 KM.*

A.		PAVED ROAD	GRAVEL ROAD
	VEHICLE UTILIZATION		
	GROSS VEHICLE WEIGHT	53000 KG.	53000 KG.
	AVERAGE PAYLOAD	33950 KG.	33950 KG.
	ESTIMATED ANNUAL QUANTITY	16975 TONNES	16975 TONNES
	TRIP RUNNING TIME	5.7 HRS.	6.6 HRS.
	ANNUAL RUNNING HOURS	2841 HRS.	3314 HRS.

B.		PAVED ROAD	GRAVEL ROAD
	DRIVER COSTS		
	LOAD - UNLOAD TIME COST	$ 4868	$ 4868
	DISTANCE WAGE	$ 25264	$ 0
	HOURLY WAGE	$ 0	$ 32312
	WAGE BURDEN	$ 3465	$ 4276

C. TOTAL OPERATING COSTS

PAVED ROADS TOTAL COST $	PAVED ROADS COST PER RUNNING HOUR $	PAVED ROADS COST PER KM.		GRAVEL ROADS TOTAL COST $	GRAVEL ROADS COST PER RUNNING HOUR $	GRAVEL ROADS COST PER KM.
			TRACTOR VARIABLE COSTS			
33,597	11.83	21.0	DRIVER	41,456	12.51	25.9
45,619	16.06	28.5	FUEL	45,619	13.77	28.5
21,177	7.46	13.2	REPAIRS	25,413	7.67	15.9
994	0.35	0.6	CLEANING	994	0.30	0.6
2,883	1.01	1.8	TRANSPORT	2,883	0.87	1.8
5,841	2.06	3.7	TIRES	9,930	3.00	6.2
110,111	38.77	68.8	TOTAL TRACTOR VARIABLE	126,295	38.12	78.9
			TRACTOR FIXED COSTS			
14,251	5.02	8.9	DEPRECIATION	14,251	4.30	8.9
970	0.34	0.6	LICENCES	970	0.29	0.6
15,221	5.36	9.5	TOTAL TRACTOR FIXED	15,221	4.59	9.5
125,332	44.13	78.3	TRACTOR TOTAL	141,516	42.71	88.4
			TRAILER VARIABLE COSTS			
14,764	5.20	9.2	REPAIRS	17,717	5.35	11.1
1,790	0.63	1.1	CLEANING	1,790	0.54	1.1
2,585	0.91	1.6	TRANSPORT	2,585	0.78	1.6
10,688	3.76	6.7	TIRES	17,635	5.32	11.0
29,827	10.50	18.6	TOTAL TRAILER VARIABLE	39,727	11.99	24.8
			TRAILER FIXED COSTS			
10,800	3.80	6.8	DEPRECIATION	10,800	3.26	6.8
40	0.01		LICENCES	40	0.01	
10,840	3.81	6.8	TOTAL TRAILER FIXED	10,840	3.27	6.8
40,667	14.31	25.4	TRAILER TOTAL	50,567	15.26	31.6
165,999	58.44	103.7	TOTAL VEHICLE COSTS	192,083	57.97	120.0
6,822	2.40	4.3	INSURANCE COSTS	7,894	2.38	4.9
31,836	11.21	19.9	ADMIN. AND INTEREST	36,838	11.12	23.0
22,740	8.01	14.2	PICKUP AND DELIVERY PROFIT	26,313	7.94	16.4
227,397	80.06	142.1	TOTAL OPERATING COST	263,128	79.41	164.3

```
*****************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y *
*                                                               *
*     A.   ANNUAL DISTANCE TRAVELLED --      99,424  MI.        *
*          GROSS VEHICLE WEIGHT      --     116,844 LBS.        *
*          AVERAGE PAYLOAD           --      74,846 LBS.        *
*          ESTIMATED ANNUAL QUANTITY --      18,712 TONS        *
*                                                               *
*     B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)           *
*                                                               *
*     P A V E D   R O A D S          G R A V E L   R O A D S    *
*                                                               *
*              228.7    TOTAL OPERATING COST   264.4            *
*****************************************************************
```

```
CONFIGURATION -- SEMI-TRAILER AND PUP 7 AXLES                              N.W.T.
COMMODITY -- BULK                                    ANNUAL DISTANCE -- 240000 KM.
A.   VEHICLE UTILIZATION                               PAVED ROAD       GRAVEL ROAD
     GROSS VEHICLE WEIGHT                              53000 KG.         53000 KG.
     AVERAGE PAYLOAD                                   33950 KG.         33950 KG.
     ESTIMATED ANNUAL QUANTITY                     25463 TONNES      25463 TONNES
     TRIP RUNNING TIME                                   5.7 HRS.          6.6 HRS.
     ANNUAL RUNNING HOURS                               4261 HRS.         4971 HRS.
B.   DRIVER COSTS
     LOAD - UNLOAD TIME COST                            $ 7302            $ 7302
     DISTANCE WAGE                                     $ 37896               $ 0
     HOURLY WAGE                                           $ 0           $ 48468
     WAGE BURDEN                                        $ 5198            $ 6414
C.   TOTAL OPERATING COSTS
   P A V E D  R O A D S                                  G R A V E L  R O A D S

              COST                                                 COST
               PER     COST                                         PER     COST
   TOTAL   RUNNING      PER                             TOTAL   RUNNING      PER
    COST      HOUR      KM.                              COST      HOUR      KM.
       $         $                                          $         $
                             TRACTOR VARIABLE COSTS
  50,396     11.83     21.0    DRIVER                  62,184     12.51     25.9
  68,428     16.06     28.5    FUEL                    68,428     13.77     28.5
  31,766      7.46     13.2    REPAIRS                 38,119      7.67     15.9
   1,491      0.35      0.6    CLEANING                 1,491      0.30      0.6
   2,883      0.68      1.2    TRANSPORT                2,883      0.58      1.2
   8,762      2.06      3.7    TIRES                   14,895      3.00      6.2
 163,726     38.44     68.2  TOTAL TRACTOR VARIABLE   188,000     37.83     78.3

                             TRACTOR FIXED COSTS
  14,251      3.34      5.9    DEPRECIATION            14,251      2.87      5.9
     970      0.23      0.4    LICENCES                   970      0.20      0.4
  15,221      3.57      6.3  TOTAL TRACTOR FIXED       15,221      3.07      6.3

 178,947     42.01     74.5  TRACTOR TOTAL            203,221     40.90     84.6

                             TRAILER VARIABLE COSTS
  22,147      5.20      9.2    REPAIRS                 26,576      5.35     11.1
   2,684      0.63      1.1    CLEANING                 2,684      0.54      1.1
   2,585      0.61      1.1    TRANSPORT                2,585      0.52      1.1
  16,032      3.76      6.7    TIRES                   26,453      5.32     11.0
  43,448     10.20     18.1  TOTAL TRAILER VARIABLE    58,298     11.73     24.3

                             TRAILER FIXED COSTS
  10,800      2.53      4.5    DEPRECIATION            10,800      2.17      4.5
      40      0.01             LICENCES                    40      0.01
  10,840      2.54      4.5  TOTAL TRAILER FIXED       10,840      2.18      4.5

  54,288     12.74     22.6  TRAILER TOTAL             69,138     13.91     28.8

 233,235     54.75     97.1  TOTAL VEHICLE COSTS      272,359     54.81    113.4

   9,585      2.25      4.0  INSURANCE COSTS           11,193      2.25      4.7
  44,730     10.50     18.6  ADMIN. AND INTEREST       52,233     10.51     21.8
                             PICKUP AND DELIVERY
  31,950      7.50     13.3  PROFIT                    37,310      7.51     15.5
 319,500     75.00    133.0  TOTAL OPERATING COST     373,095     75.08    155.4


***************************************************************************
*          I M P E R I A L   E Q U I V A L E N T   S U M M A R Y          *
*                                                                         *
*          A.   ANNUAL DISTANCE TRAVELLED --    149,136  MI.              *
*               GROSS VEHICLE WEIGHT      --    116,844 LBS.              *
*               AVERAGE PAYLOAD           --     74,846 LBS.              *
*               ESTIMATED ANNUAL QUANTITY --     28,068 TONS              *
*                                                                         *
*          B.   TOTAL OPERATING COST PER MILE (CENTS/MILE)                *
*                                                                         *
*          P A V E D  R O A D S          G R A V E L  R O A D S           *
*                                                                         *
*                 214.0     TOTAL OPERATING COST   250.1                  *
***************************************************************************
```

APPENDIX "A"

Table A-1 Representatives Driver Wages Across Canada (mid 1984)

Table A-2 Estimated Trucker Fuel Costs by Province (mid 1984)

Table A-3 Capital Costs of Equipment Types - 1984

Table A-4 Vehicle licencing Fees and Weights throughout Canada

Appendix Table A-1

Representative Driver Wages Across Canada (mid 1984)

	BULK COMMODITY					GENERAL FREIGHT				
	Two-Axle Vehicles per hr $	Five-Axle Vehicles per hr $	Five-Axle Vehicles per km cents	Seven/Eight-Axle Vehicles per hr $	Seven/Eight-Axle Vehicles per km cents	Two-Axle Vehicles per hr $	Five-Axle Vehicles per hr $	Five-Axle Vehicles per km cents	Seven/Eight-Axle Vehicles per hr $	Seven/Eight-Axle Vehicles per km cents
British Columbia	12.87	12.87	21.63	13.03	22.80	15.24	15.52	25.29	16.02	26.82
Alberta	11.23	11.23	17.62	11.23	18.94	14.12	14.12	22.60	14.12	23.92
Saskatchewan	9.44	9.44	14.18	9.44	15.50	13.00	13.00	20.10	13.00	21.37
Manitoba	8.95	8.95	15.17	9.26	16.12	13.00	13.00	20.10	13.00	21.37
Ontario	11.97	11.97	17.18	11.97	18.01	11.74	11.74	17.02	11.74	17.16
Quebec	11.01	11.01	17.44	11.23	17.91	10.77	10.77	15.88	10.77	16.03
Maritimes	8.13	8.13	12.82	8.13	13.20	8.29	8.29	13.80	8.29	14.01
Newfoundland	8.29	8.29	10.69	8.29	11.00	7.00	7.00	10.35	7.00	10.56
Yukon	11.28	11.28	21.98	11.44	23.33	15.68	15.68	25.91	15.79	27.30
N.W.T.	9.60	9.60	14.53	9.75	15.79	13.66	13.66	21.86	13.66	23.13

Appendix Table A.2

Estimated Trucker Fuel Costs by Province (Mid 1984)

	Diesel		Gasoline	
	Est. Purchase cents/litre	Tank Wagon cents/litre	Est. Purchase cents/litre	Tank Wagon cents/litre
British Columbia	42.55	38.50	42.26	39.60
Alberta	32.70	37.70	34.60	39.60
Saskatchewan	32.70	37.70	34.40	39.40
Manitoba	41.90	38.30	42.30	39.80
Ontario	41.00	36.70	43.60	40.00
Quebec	45.90	39.70	48.60	40.70
Maritimes	44.70	40.40	45.70	41.70
Newfoundland	47.70	41.00	47.60	42.50
Yukon	43.20	43.00	45.80	46.60
N.W.T.	43.40	42.90	45.80	44.30

NOTE: Costs shown reflect Oil Company Tank Wagon Prices, provincial fuel taxes, and expected discounts for fleet fuel purchases in major regional centers. Gasoline fuel purchase costs also exclude the 1.5 cents/litre federal excise tax which is refundable to the operator on application.

Appendix Table A-3: CAPITAL COSTS OF EQUIPMENT TYPES 1984

	Gasoline Powered		Diesel Powered							
	Two-Axle Dry Freight	Two-Axle Bulk Unit	Two-Axle Dry Freight	Two-Axle Bulk Unit	Tractor for Five-Axle Unit	General Freight Trailer	Bulk Trailer Aluminum	Tractor for 7/8-Axle Trains	Two 8.2 m Freight Trlrs	Two Bulk Trlrs Aluminum
British Columbia	$37,220	$73,295	$41,500	$77,575	$91,496	$32,635	$50,290	$95,891	$37,450	$96,300
Alberta	$34,785	$68,500	$38,785	$72,500	$86,051	$30,500	$47,000	$89,769	$35,000	$90,000
Saskatchewan	$36,524	$71,925	$40,724	$76,125	$90,293	$32,025	$49,350	$94,860	$36,750	$94,500
Manitoba	$36,872	$72,610	$41,112	$76,850	$91,152	$32,330	$49,820	$96,167	$37,100	$95,400
Ontario	$34,785	$68,500	$38,785	$72,500	$85,973	$30,500	$47,000	$91,998	$35,000	$90,000
Quebec	$37,916	$74,665	$42,276	$79,025	$92,340	$33,245	$51,230	$99,529	$38,150	$98,100
Maritimes	$38,264	$75,350	$42,664	$79,750	$94,566	$33,550	$51,700	$102,105	$38,500	$99,000
Newfoundland	$38,959	$76,720	$43,439	$81,200	$96,248	$34,160	$52,640	$104,682	$39,200	$100,800
Yukon	$34,785	$68,500	$38,785	$72,500	$81,180	$30,500	$47,000	$84,736	$35,000	$90,000
N.W.T.	$34,785	$68,500	$38,785	$72,500	$86,051	$30,500	$47,000	$89,966	$35,000	$90,000

Appendix Table A.4

VEHICLE LICENSING FEES AND WEIGHTS THROUGHOUT CANADA

	GVW/GCW (kgs)	No. of Axles	($) Annual Fee for Power Unit	($) Annual Fee for Trailer
British Columbia	14,600	2	388	-
	39,500	5	1379	10
	63,500	8	2448	20
Alberta	16,400	2	402	-
	39,000	5	1273	10
	53,500	7	1997	20
Saskatchewan	14,600	2	674	-
	37,500	5	2163	15
	53,500	7	3174	30
Manitoba	14,600	2	482	-
	37,500	5	1983	10
	36,500	7	3525	20
Ontario	19,000	2	615	-
	47,200	5	1705	-
	63,500	7	2339	-
Quebec	18,500	2	822	-
	48,500	5	2070	43
	57,500	7	2756	86
Maritimes (N.B.)	13,500	2	361	-
	39,500	5	1050	9
	56,500	7	1503	18
Newfoundland	13,500	2	392	-
	39,500	5	1408	25
	52,500	7	1848	50
Yukon Territory	15,000	2	300	-
	43,200	5	1140	10
	63,300	8	1740	20
Northwest Territories	12,000	2	211	-
	36,500	5	701	20
	53,000	7	970	40

APPENDIX B

B-1 Alberta Operating Costs 1974 to 1984

B-2 Ontario Operating Costs 1974 to 1984

B-3 Quebec Operating Costs 1974 to 1984

APPENDIX B

B-1 Alberta Operating Costs 1974 to 1984

B-2 Ontario Operating Costs 1974 to 1984

B-3 Quebec Operating Costs 1974 to 1984

Introduction to Tables and Charts

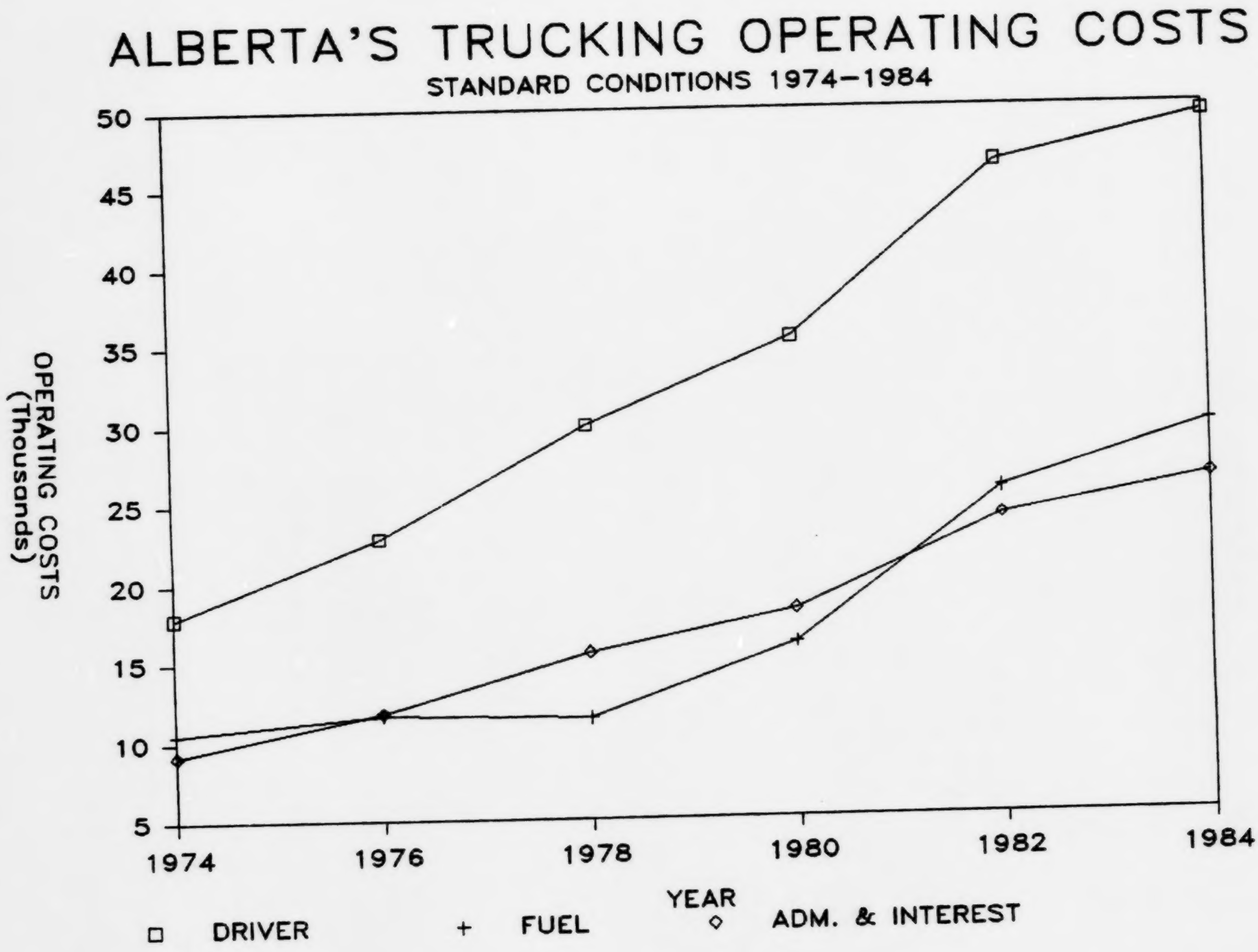
These tables and charts are examples of time series applications from data produced by the "Operating Costs of Trucks in Canada" report.

All three examples employ the following assumptions:

- 5 axle semi equipment
- Annual Miles - 100,000
- Average payload - 44,000 lbs
- Road trip miles - 400
- Loaded miles - 200
- Summer conditions
- General freight

We expect that a report will be produced some time in the future providing similar information for all provinces.

Figure B.1

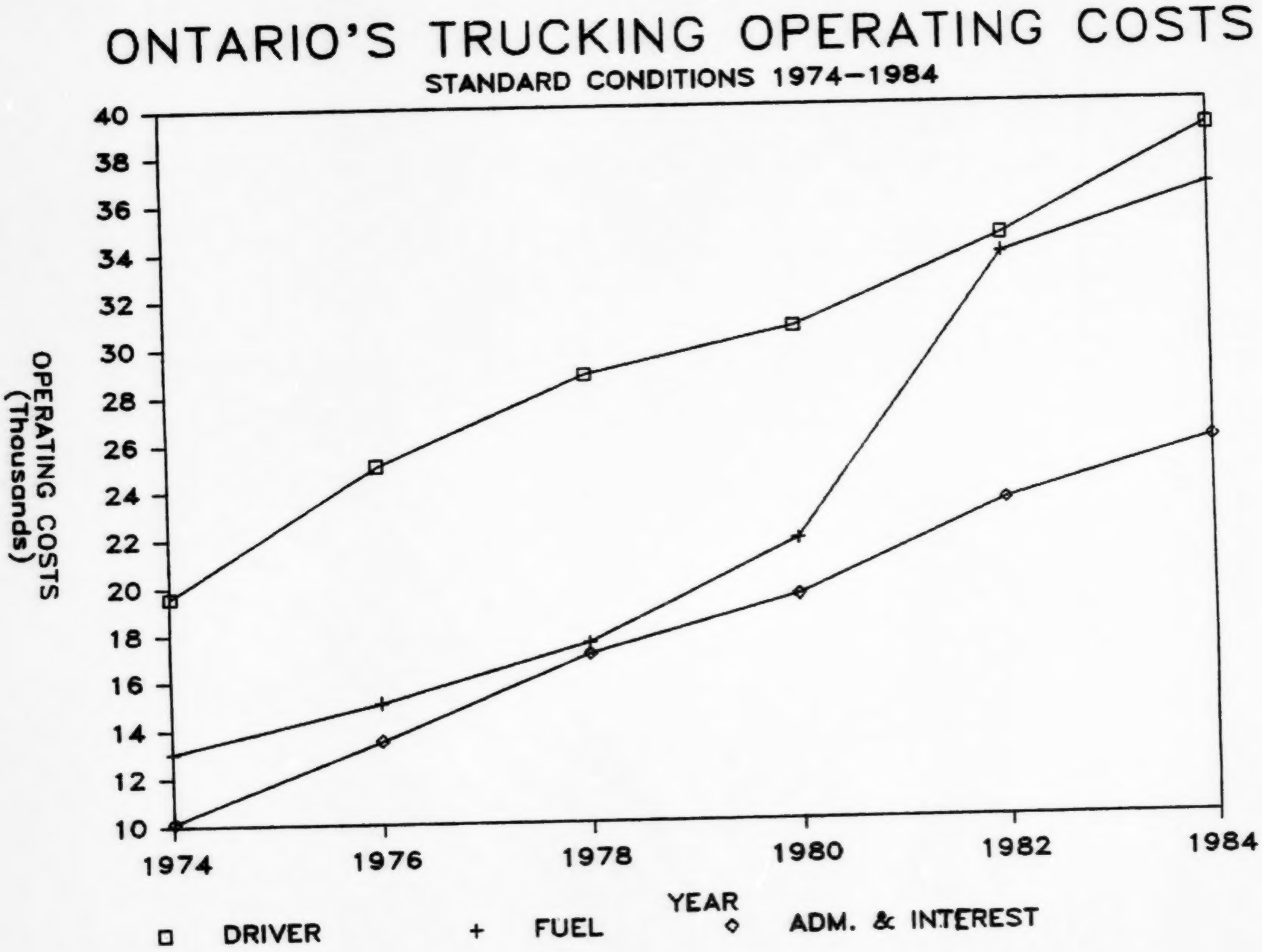

ALBERTA'S TRUCKING OPERATING COSTS
STANDARD CONDITIONS 1974–1984
OPERATING COSTS
(Thousands)
50
45
40
35
30
25
20
15
10
5
1974
1976
1978
1980
1982
1984
YEAR
□ DRIVER
+ FUEL
◇ ADM. & INTEREST

APPENDIX B-1

ALBERTA OPERATING COSTS

	1984	1982	1980	1978	1976	1974
Driver Costs						
Load-unload	7,766	7,293	5,423	4,411	3,328	2,558
Mileage charge	36,360	34,140	26,140	22,300	17,100	13,400
Hourly charge	0	0	0	0	0	0
Wage Burden	5,295	4,972	3,788	3,205	2,451	1,915
Total Operating Costs						
Tractor variable						
- Driver	49,421	46,405	35,351	29,916	22,879	17,872
- Fuel	29,706	25,665	16,050	11,413	11,674	10,520
- Repairs	18,700	18,700	13,900	14,500	9,000	4,700
- Cleaning	1,200	1,200	1,200	1,200	500	100
- Transport	2,883	2,883	3,380	2,000	1,000	800
- Tires	3,502	2,801	2,727	2,626	2,525	1,868
Total	105,411	97,654	72,607	61,655	47,578	35,860
Tractor Fixed						
- Depreciation	13,630	12,116	9,525	7,176	5,512	5,196
- Licenses	1,273	678	1,285	1,283	1,281	1,091
Total	14,903	12,794	10,810	8,459	6,793	6,287
Total Tractor	120,315	110,448	83,418	70,114	54,371	42,147
Trailer Variable						
- Repairs	6,200	5,300	4,300	4,500	2,000	2,000
- Cleaning	2,200	2,000	1,200	1,000	100	100
- Transport	1,392	1,392	1,293	1,200	1,000	500
- Tires	3,501	2,800	2,106	2,307	2,006	1,214
Total	13,293	11,492	8,899	9,007	5,106	3,814
Trailer Fixed						
- Depreciation	3,660	2,856	2,340	2,064	2,070	1,800
- Licenses	10	5	5	5	0	0
Total	3,670	2,861	2,345	2,069	2,070	1,800
Total Trailer	16,963	14,353	11,244	11,076	7,176	5,614
Total Vehicle	137,277	124,802	94,662	81,190	61,547	47,760
- Insurance	66,542	5,129	3,891	3,337	2,530	1,963
- Admin. Int.	26,327	23,934	18,154	15,571	11,803	9,159
- P&D	0	0	0	0	0	0
- Profit	18,806	17,097	12,968	11,122	8,431	6,543
TOTAL OPERATING COST	188,052	170,962	129,675	111,219	84,311	65,425

Figure B.2


ONTARIO'S TRUCKING OPERATING COSTS
STANDARD CONDITIONS 1974–1984
OPERATING COSTS (Thousands)
40
38
36
34
32
30
28
26
24
22
20
18
16
14
12
10
1974
1976
1978
1980
1982
1984
YEAR
□ DRIVER
+ FUEL
◇ ADM. & INTEREST

APPENDIX B-2

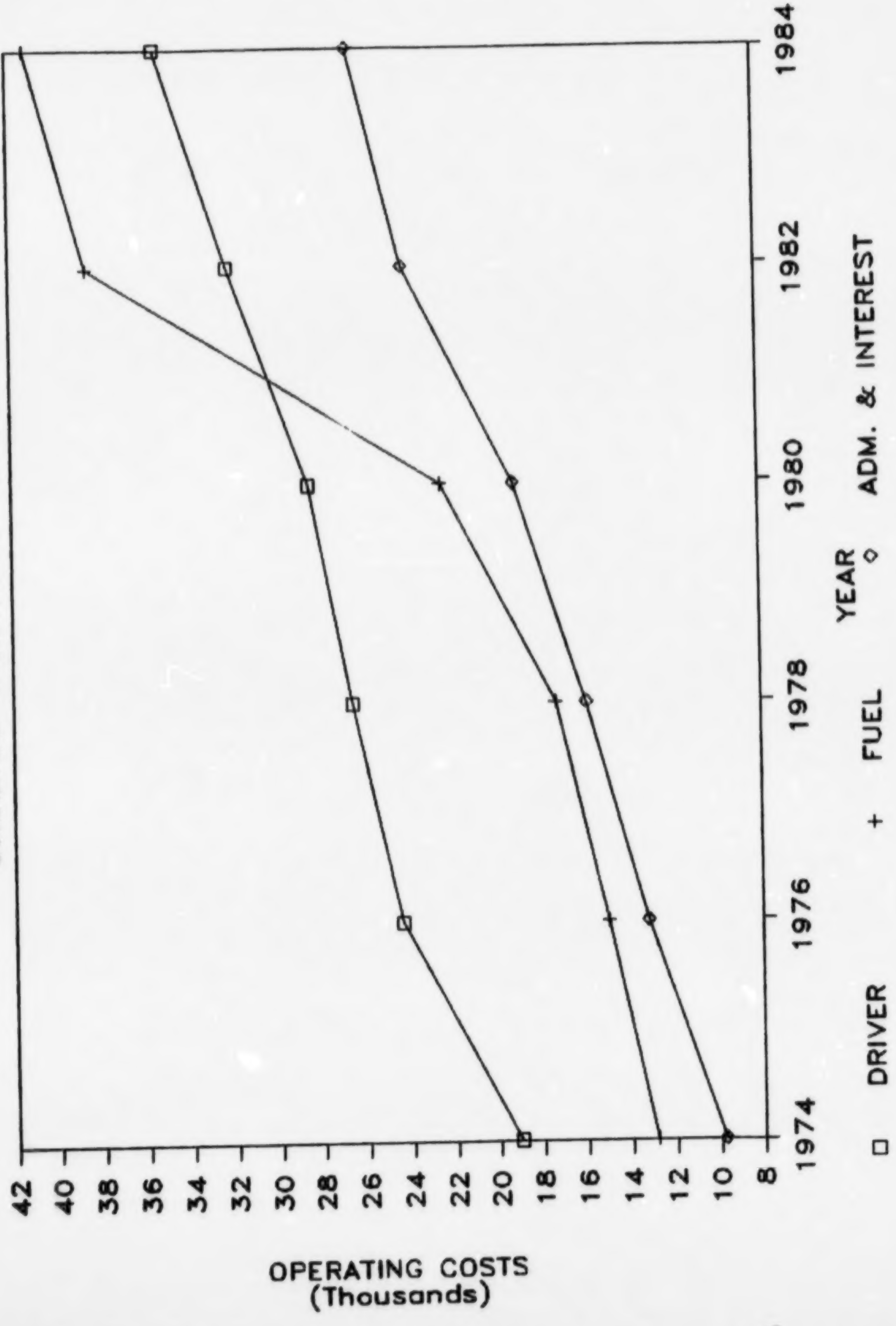
ONTARIO OPERATING COSTS

	1984	1982	1980	1978	1976	1974
Driver Costs						
Load-unload	6,457	5,715	4,972	4,587	3,933	2,915
Mileage charge	27,390	24,230	21,720	20,440	17,850	14,100
Hourly charge	0	0	0	0	0	0
Wage Burden	5,077	4,492	4,004	3,754	3,267	2,552
Total Operating Costs						
Tractor variable						
- Driver	38,924	34,436	30,696	28,781	25,050	19,567
- Fuel	36,434	33,679	21,784	17,477	15,071	13,058
- Repairs	17,800	17,800	18,600	14,000	10,000	4,900
- Cleaning	500	500	500	300	200	100
- Transport	1,790	1,790	1,790	1,500	900	800
- Tires	3,756	3,262	2,975	3,038	3,140	2,026
Total	99,204	91,467	76,345	65,096	54,360	40,451
Tractor Fixed						
- Depreciation	13,618	12,952	10,192	7,682	5,465	5,560
- Licenses	1,705	1,653	1,624	1,512	1,512	1,520
Total	15,323	14,605	11,816	9,194	6,977	7,080
Total Tractor	114,527	106,072	88,162	74,291	61,337	47,531
Trailer Variable						
- Repairs	8,400	5,600	5,400	6,500	2,500	1,200
- Cleaning	2,500	2,100	1,300	400	100	100
- Transport	1,491	1,491	1,094	2,500	1,600	500
- Tires	3,787	3,289	2,693	2,911	2,610	1,405
Total	16,178	12,840	10,487	12,311	6,810	3,205
Trailer Fixed						
- Depreciation	3,660	3,056	2,504	2,188	2,220	1,926
- Licenses	0	0	0	0	0	0
Total	3,660	3,056	2,504	2,188	2,220	1,926
Total Trailer	19,838	15,536	12,991	14,499	9,030	5,131
Total Vehicle	134,365	121,608	101,153	88,790	70,367	52,662
- Insurance	5,522	4,998	4,157	3,649	2,892	2,164
- Admin. Int.	25,768	23,322	19,399	17,028	13,495	10,100
- P&D	0	0	0	0	0	0
- Profit	18,407	16,659	13,857	12,163	9,640	7,214
TOTAL OPERATING COST	184,062	166,587	138,566	121,630	96,394	72,141

Figure B.3

QUEBEC'S TRUCKING OPERATING COSTS

STANDARD CONDITIONS 1974–1984



APPENDIX B-3

QUEBEC OPERATING COSTS

	1984	1982	1980	1978	1976	1974
Driver Costs						
Load-unload	5,924	5,385	4,648	4,263	3,933	2,915
Mileage charge	25,550	23,230	20,760	19,440	17,850	14,100
Hourly charge	0	0	0	0	0	0
Wage Burden	3,777	3,434	3,049	2,844	2,614	2,042
Total Operating Costs						
Tractor variable						
- Driver	35,250	32,048	28,456	26,547	24,396	19,057
- Fuel	41,176	38,470	22,447	17,280	14,993	12,854
- Repairs	18,000	18,000	18,600	12,000	10,200	5,100
- Cleaning	500	500	300	300	200	100
- Transport	2,187	2,187	1,988	1,500	900	500
- Tires	3,692	3,193	2,993	2,993	3,093	1,996
Total	100,805	94,398	74,785	60,620	53,782	39,606
Tractor Fixed						
- Depreciation	14,627	13,001	10,287	7,841	5,489	5,623
- Licenses	2,070	2,192	1,543	1,202	298	339
Total	16,697	15,193	11,830	9,043	5,787	5,962
Total Tractor	117,502	109,591	86,616	69,663	59,569	45,569
Trailer Variable						
- Repairs	8,800	5,900	5,400	5,000	2,500	1,200
- Cleaning	2,400	2,000	1,300	1,500	100	100
- Transport	1,392	1,392	1,094	1,500	1,600	500
- Tires	3,797	3,298	2,698	2,898	2,598	1,399
Total	16,389	12,590	10,492	10,898	6,798	3,199
Trailer Fixed						
- Depreciation	3,989	3,108	2,527	2,229	2,232	1,944
- Licenses	43	43	32	34	238	277
Total	4,032	3,151	2,559	2,263	2,470	2,221
Total Trailer	20,422	15,741	13,051	13,161	9,268	5,420
Total Vehicle	137,924	125,332	99,667	82,824	68,837	50,989
- Insurance	5,669	5,151	4,096	3,404	2,829	2,096
- Admin. Int.	26,451	24,036	19,114	15,884	13,202	9,779
- P&D	0	0	0	0	0	0
- Profit	18,894	17,169	13,653	11,346	9,430	6,985
TOTAL OPERATING COST	188,938	171,689	136,531	113,458	94,298	69,848